









**VOL. II**

**CIVIL ESTIMATES,**

**1914-15.**



**VOL. II.**

**GENERAL BUDGET ESTIMATE**

**OF**

**REVENUE AND EXPENDITURE**

**OF THE**

**GOVERNMENT OF INDIA**

**FOR THE YEAR**

**1914-15.**



Vol. II.

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GOVERNMENT OF BIHAR AND ORISSA.

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CIVIL

BUDGET ESTIMATE

FOR THE YEAR

**1914-15.**

GOVERNMENT OF  
CIVIL BUDGET ESTIMATE  
GENERAL ABSTRACT OF

REVENUE AND RECEIPTS.	Reference to De-tailed Estimate.	BUDGET ESTIMATE, 1914-15.			REVISED ESTIMATE, 1913-14.			No. of Item.
		Imperial.	Provincial.	TOTAL.	Imperial.	Provincial.	TOTAL.	
	Page.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
CIVIL HEADS.								
I.—LAND REVENUE	6	35,72,000	1,21,65,000	1,57,37,000	30,54,000	1,31,46,000	1,62,00,000	1
II.—OPIUM . . .	7	4,25,000	...	4,25,000	4,10,000	...	4,10,000	2
III.—SALT . . .	7	2,000	...	2,000	2,000	...	2,000	3
IV.—STAMPS . . .	7	34,00,000	34,00,000	68,00,000	33,00,000	33,00,000	66,00,000	4
V.—EXCISE . . .	8	29,03,000	87,24,000	1,16,32,000	28,40,000	85,19,000	1,13,59,000	5
VI.—PROVINCIAL RATES . . .	9	...	1,23,000	1,23,000	...	1,51,000	1,51,000	6
VII.—CUSTOMS . . .	9	1,30,000	...	1,30,000	1,25,000	...	1,25,000	7
VIII.—ASSESSED TAXES	10	7,00,000	7,00,000	14,00,000	6,75,000	6,75,000	13,50,000	8
IX.—FOREST . . .	10	..	5,10,000	5,10,000	...	5,14,000	5,14,000	9
X.—REGISTRATION .	11	...	6,10,000	6,10,000	...	6,10,000	6,10,000	10
XI.—TRIBUTES . .	11	87,000	...	87,000	87,000	...	87,000	11
XII.—INTEREST . .	12	..	2,22,000	2,22,000	...	2,11,000	2,11,000	12
XVIA.—LAW AND JUSTICE—COURTS OF LAW .	13		2,70,000	2,70,000		2,60,000	2,66,000	13
XVIB.—LAW AND JUSTICE—JAILS .	13		6,60,000	6,60,000	...	7,73,000	7,73,000	14
XVII.—POLICE . . .	14		49,000	49,000	.	49,000	49,000	15
XVIII.—PORTS AND PILOTAGE	14	.	...	..	..	.	.	16
XIX.—EDUCATION .	15	.	2,83,000	2,83,000	...	2,60,000	2,60,000	17
XX.—MEDICAL . .	16		16,000	16,000		16,000	16,000	18
XXI.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS	17	.	30,000	30,000	.	28,000	28,000	19
XXII.—RECEIPTS IN AID OF SUPERANNUATION, ETC	18	83,000	24,000	1,07,000	79,000	21,000	1,00,000	20
XXIII.—STATIONERY AND PRINTING .	18	...	29,000	29,000	..	25,000	25,000	21
XXV.—MISCELLANEOUS	19	14,000	3,25,000	3,39,000	14,000	3,30,000	3,44,000	22
XXIX.—IRRIGATION—MAJOR WORKS.								
DIRECT RECEIPTS P. W. . .	20	11,86,000	11,86,000	23,72,000	12,59,000	12,59,000	25,18,000	23
XXX.—IRRIGATION—MINOR WORKS AND NAVIGATION—								
CIVIL . . .	21	26,000	27,000	53,000	25,000	25,000	50,000	24
P. W. . .	21	10,000	10,000	20,000	10,000	10,000	20,000	25
XXXI.—CIVIL WORKS—								
CIVIL . . .	22	..	1,28,000	1,28,000	...	1,28,000	1,28,000	26
P. W. . .	22	13,000	1,87,000	2,00,000	10,000	2,00,000	2,10,000	27
TOTAL REVENUE AND RECEIPTS . . .		1,25,56,000	2,97,13,000	4,22,69,000	1,18,90,000	3,05,34,000	4,24,24,000	28
OPENING BALANCE . . .			1,89,00,000			2,00,84,000		29
GRAND TOTAL . . .			4,86,13,000			5,06,18,000		30

BIHAR AND ORISSA.

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FOR THE YEAR 1914-15.  
REVENUE RECEIPTS.

No. of Item.	BUDGET ESTIMATE, 1913-14.			ACCOUNTS, 1912-13.			BUDGET ESTIMATE, 1914-15, COMPARED WITH REVISED ESTIMATE, 1913-14.	
	Imperial.	Provincial.	TOTAL.	Imperial.	Provincial.	TOTAL.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	35,24,000	1,20,15,000	1,55,39,000	10,15,230	1,47,23,857	1,57,39,087	..	4,63,000
2	4,00,000	...	4,00,000	3,90,367	...	3,90,367	15,000	...
3	1,000	...	1,000	1,329	...	1,329	..	...
4	34,10,000	34,10,000	68,20,000	32,94,192	32,94,193	65,88,385	2,00,000	...
5	26,37,000	79,12,000	1,05,50,000	25,96,417	77,69,253	1,03,65,670	2,73,000	...
6	...	1,28,000	1,28,000	...	26,49,800	26,49,800	...	26,000
7	1,13,000	...	1,13,000	1,33,616	...	1,33,616	5,000	...
8	6,92,000	6,92,000	13,84,000	6,63,120	6,63,120	13,26,240	50,000	...
9	...	4,82,000	4,82,000	...	4,38,958	4,38,958	...	4,000
10	...	5,90,000	5,90,000	...	5,71,280	5,71,280	30,000	...
11	86,000	...	86,000	65,500	...	85,500	...	...
12	...	1,94,000	1,94,000	998	2,88,003	2,89,001	8,000	...
13	...	2,83,000	2,83,000	...	2,80,076	2,80,076	4,000	...
14	...	5,25,000	5,25,000	...	6,43,671	6,43,671	...	1,13,000
15	...	1,000	1,000	...	53,983	53,983	..	...
16	...	..	..	...	127	127	...	...
17	...	2,19,000	2,19,000	...	2,31,122	2,31,122	14,000	...
18	...	20,000	20,000	...	16,207	16,207	...	...
19	...	34,000	34,000	..	25,807	25,807	2,000	...
20	69,000	18,000	87,000	71,474	21,116	92,590	4,000	...
21	...	32,000	32,000	32	29,497	29,529	4,000	...
22	9,000	3,14,000	3,23,000	12,722	3,05,276	3,17,998	...	5,000
23	11,90,000	11,90,000	23,80,000	11,55,399	11,65,898	23,20,797	...	1,46,000
24	26,000	26,000	52,000	26,043	26,043	52,086	3,000	...
25	10,000	10,000	20,000	11,718	11,718	23,486	...	...
26	...	1,40,000	1,40,000	...	1,36,130	1,36,130	...	...
27	10,000	1,85,000	1,95,000	13,002	1,52,121	1,65,123	...	10,000
28	1,25,07,000	2,85,56,000	4,10,63,000	94,81,189	3,35,16,756	4,29,97,945	6,12,000	7,67,000
29		1,96,31,000			1,30,62,000		1,55,000	
30		4,81,87,000			4,65,78,756			

Receipts in 1914-15, Rs. 1,55,000.

# CIVIL BUDGET ESTIMATE

OR

# REVENUE AND RECEIPTS

FOR THE YEAR

## 1914-15.

### I.—LAND REVENUE.

	Detailed Account No.	Budget Estimate, 1914-15	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
<b>SHARED.</b>					
Ordinary Revenue	1A	Rs 1,29,49,000	Rs 1,28,61,000	Rs 1,28,82,000	Rs 1,28,41,243
Sale of Government Estates		1,300	1,000	1,000	3,064
Sale-proceeds of Waste Lands, and Redemption of Land Tax		4,000	3,000	3,000	3,577
Assessment of alienated Lands less Quit-rents Recoveries on account of Survey and Settlement Charges		7,500	7,000	7,500	6,398
Rents, etc., of Fisheries	1B	1,200	1,000	4,000	.. 183
Miscellaneous		1,35,000	1,20,000	500 1,83,000	1,45,303
<b>TOTAL SHARED</b>		<b>1,30,98,000</b>	<b>1,29,98,000</b>	<b>1,30,81,000</b>	<b>1,30,00,268</b>
<i>Deduct—Provincial share (one-half)</i>		<i>65,49,000</i>	<i>64,99,000</i>	<i>65,40,000</i>	<i>65,00,134</i>
<b>IMPERIAL</b>					
Imperial share—one half		65,49,000	64,99,000	65,41,000	65,00,134
Transfers between Imperial and Provincial ( <i>vide</i> App A, page 157)		—35,14,000	—45,45,000	—34,67,000	61,13,420
Recoveries on account of Survey and Settlement Charges		5,37,000	11,00,000	7,50,000	6,58,516
<b>TOTAL IMPERIAL</b>		<b>35,72,000</b>	<b>30,54,000</b>	<b>38,24,000</b>	<b>10,15,230</b>
<b>PROVINCIAL</b>					
Provincial share—one half (as above)		65,49,000	64,99,000	65,40,000	65,00,134
Transfers between Imperial and Provincial ( <i>vide</i> App A, page 157)		+35,14,000	+45,45,000	+34,67,000	+61,13,420
Ordinary Revenue	1A	21,00,000	21,00,000	20,38,000	20,80,303
Miscellaneous (Recovery of cost of maintenance of Boundary Pillars)		2,000	2,000	..	..
<b>TOTAL PROVINCIAL</b>		<b>1,21,65,000</b>	<b>1,31,46,000</b>	<b>1,20,45,000</b>	<b>1,47,23,857</b>
<b>TOTAL</b>		<b>1,57,37,000</b>	<b>1,62,00,000</b>	<b>1,53,69,000</b>	<b>1,57,39,087</b>

#### DETAILED ACCOUNT NO 1 A —LAND REVENUE —ORDINARY REVENUE

<b>SHARED</b>				
Fixed Collections	1,29,49,000	1,28,61,000	1,28,82,000	1,28,41,243
<b>PROVINCIAL</b>				
Collections from Government Estates	21,00,000	21,00,000	20,38,000	20,80,303
<b>Total</b>	<b>1,50,49,000</b>	<b>1,49,61,000</b>	<b>1,49,20,000</b>	<b>1,49,21,546</b>

#### DETAILED ACCOUNT NO. 1 B.—LAND REVENUE.—MISCELLANEOUS.

<b>SHARED.</b>				
Recoveries in India of Law charges in England, etc.	5,000	500	..	2,567
Rents of Railway class B. or C. Lands	..	..	200	106
Recoveries from Private Estates and Estates managed by Government, etc.	14,000	16,000	12,000	3,123
Revenue Record Room Receipts	3,000	2,000	5,000	11,596
Land Registration Fee	25,000	23,500	25,000	4,341
Receipts from quarries, etc., not under the management of the Forest Department	..	100	300	26,863
Capitation Tax	2,000	2,000	2,500	..
Sale of cadastral maps	1,000	900	1,000	1,607
Sale of old stores and material	85,000	75,000	1,37,000	1,553
Miscellaneous Receipts	..	..	..	90,908
Recovery of cost of maintenance of Boundary Pillars—P.	..	..	..	2,116
Recoveries on account of Police under Regulation XVIII of 1805	..	..	..	1,023
<b>Total</b>	<b>1,35,000</b>	<b>1,20,000</b>	<b>1,83,000</b>	<b>1,45,803</b>

## II.—OPIUM.

	Budget Estimate, 1914-15	Revised Estimate, 1913-14.	Budget Estimate, 1913-14	Accounts 1912-13
IMPERIAL	Rs.	Rs.	Rs.	Rs.
Cost Price of Opium sold in Excise Department (at Rs. 8½ a seer) . . . . .	4,25,000	4,10,000	4,00,000	3,90,367

## III—SALT

	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14	Accounts, 1912-13.
IMPERIAL.				
Customs Duty on Salt . . . . .	1,000	1,000		67
Rents of warehouses . . . . .	1,000	1,000	1,000	1,262
Miscellaneous . . . . .				
<b>TOTAL</b> .	<b>2,000</b>	<b>2,000</b>	<b>1,000</b>	<b>1,329</b>

## IV—STAMPS.

	Detailed Account No	Budget Estimate, 1914-15	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13
		Rs	Rs	Rs.	Rs
Sale of General Stamps . . . . .	I VA	15,00,000	14,50,000	13,76,000	13,43,737
Sale of Court-fee Stamps . . . . .	I VB	51,63,000	50,20,000	53,70,000	51,17,645
Sale of Plain Paper to be used with Court-fee Stamps . . . . .		1,20,000	1,15,000	1,15,000	1,10,800
Duty on Impressing Documents . . . . .	I VC	2,800	1,800	4,900	3,681
Fines and Penalties . . . . .	I VD	12,000	11,000	11,000	11,331
Miscellaneous . . . . .	I VE	2,200	2,200	100	685
<b>TOTAL</b>		<b>63,00,000</b>	<b>60,00,000</b>	<b>63,80,000</b>	<b>65,88,385</b>
<b>IMPERIAL SHARE ONE HALF.</b>		<b>31,00,000</b>	<b>33,00,000</b>	<b>34,40,000</b>	<b>32,94,192</b>
<b>PROVINCIAL SHARE ONE HALF.</b>		<b>34,00,000</b>	<b>33,00,000</b>	<b>34,40,000</b>	<b>32,94,193</b>

## DETAILED ACCOUNT No IVA.—STAMPS.—SALE OF GENERAL STAMPS.

Share of Sale-proceeds of unified stamps . . . . .	60,000	60,000	60,000	60,000
Bills of Exchange or Hoondies . . . . .	15,000	15,000	13,000	13,670
Other General Stamps . . . . .	14,25,000	13,75,000	13,03,000	12,70,067
<b>Total</b> .	<b>15,00,000</b>	<b>14,50,000</b>	<b>13,76,000</b>	<b>13,43,737</b>

## DETAILED ACCOUNT No. IVB.—STAMPS.—SALE OF COURT-FEE STAMPS.

Court-fee Stamps . . . . .	48,13,000	46,80,000	50,30,000	47,82,605
Stamps for copies under High Court's Circular No. 35, dated 1st October 1880 . . . . .	3,50,000	3,40,000	3,40,000	3,35,040
<b>Total</b> .	<b>51,63,000</b>	<b>50,20,000</b>	<b>53,70,000</b>	<b>51,17,645</b>

## DETAILED ACCOUNT No. IVC.—STAMPS.—DUTY ON IMPRESSING DOCUMENTS.

Duty on embossing One Anna Receipt and Cheque Stamps . . . . .	400	160	400	1,053
Duty on Documents Voluntarily brought for Adjudication, etc. . . . .	300	100	100	341
Duty on unstamped or insufficiently stamped documents levied under Chapter IV of Act II of 1899 . . . . .	2,000	1,500	4,390	2,252
Other Items . . . . .	40	40	10	85
<b>Total</b> .	<b>2,800</b>	<b>1,800</b>	<b>4,900</b>	<b>3,681</b>

# BIHAR AND ORISSA—REVENUE AND RECEIPTS.

## DETAILED ACCOUNT No. IVD.—STAMPS.—FINES AND PENALTIES.

	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
	Rs.	Rs.	Rs.	Rs.
Stamp Penalties by Judicial Officers . . . . .	7,500	7,000	7,500	6,981
Stamp Penalties by Revenue Officers . . . . .	4,500	4,000	6,500	4,850
<b>Total</b> .	<b>12,000</b>	<b>11,000</b>	<b>14,000</b>	<b>11,831</b>

## DETAILED ACCOUNT No. IVE.—STAMPS.—MISCELLANEOUS.

Adjudication Fees . . . . .	10	10	...	25
Sale-proceeds of old stores and materials . . . . .	10	10		3
Other Items . . . . .	2,180	2,180	100	657
<b>Total</b> .	<b>2,200</b>	<b>2,200</b>	<b>100</b>	<b>685</b>

## V.—EXCISE.

	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
		Rs.	Rs.	Rs.	Rs.
License and Distillery Fees and Duties for the Sale of Liquors and Drugs . . . . .	VA	92,02,500	88,97,500	83,06,000	82,47,048
Gain on Sale-proceeds of Excise Opium and other Drugs . . . . .		10,75,000	10,60,000	9,10,000	8,86,976
Duty on Ganja . . . . .		13,30,000	13,77,000	13,10,000	12,23,555
Fines, Confiscations, and Miscellaneous . . . . .	VB	24,500	24,500	24,000	28,091
<b>TOTAL</b>		<b>1,16,32,000</b>	<b>1,13,59,000</b>	<b>1,05,50,000</b>	<b>1,03,85,670</b>
Imperial Share—One-fourth		29,08,000	28,40,000	26,37,000	25,96,417
Provincial Share—Three-fourths .		87,24,000	85,19,000	79,13,000	77,89,253

## DETAILED ACCOUNT No. VA.—EXCISE.—LICENSE AND DISTILLERY FEES AND DUTIES FOR THE SALE OF LIQUOR AND DRUGS.

Foreign Liquors . . . . .	42,000	40,000	42,000	32,146
Liquors and Spirits made in India after European method . . . . .	...	...	54,74,000	18,921
Country Spirits . . . . .	59,00,500	57,92,500		
Toddy Revenue . . . . .	14,00,000	12,80,000	12,80,000	12,67,210
Opium and its preparations . . . . .	5,00,000	4,75,000	3,08,000	3,46,325
Other Drugs, Ganja, Bhang, Cocaine, etc. . . . .	12,20,000	11,60,000	10,60,000	10,68,893
Pachai Revenue . . . . .	1,40,000	1,50,000	1,42,000	1,11,181
<b>Total</b> .	<b>92,02,500</b>	<b>88,97,500</b>	<b>83,06,000</b>	<b>82,47,048</b>

## DETAILED ACCOUNT No. VB.—EXCISE.—FINES, CONFISCATIONS, AND MISCELLANEOUS.

Fees under Opium Act . . . . .	200	200	1,000	1,464
Fines under Excise Act . . . . .	9,000	9,000	5,000	5,294
Other Items . . . . .	15,300	15,300	18,000	21,333
<b>Total</b> .	<b>24,500</b>	<b>24,500</b>	<b>24,000</b>	<b>28,091</b>

VI.—PROVINCIAL RATES.					
PROVINCIAL.	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
		Rs.	Rs.	Rs.	Rs.
Rates and Cesses on Lands . . . . .	VIA	1,23,000	1,54,000	1,28,000	26,49,800
DETAILED ACCOUNT NO. VIA.—PROVINCIAL RATES — RATES AND CESSLS ON LANDS					
		Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
		Rs.	Rs.	Rs.	Rs.
Public Works Cess under Act IX of 1880 . . . . .		26,20,000	25,80,000	...	25,11,021
<i>Deduct—</i>					
(1) Cost of Collection and Re valuation charges payable by Local Funds .		1,25,000	1,52,000	...	...
(2) Pension contribution of the establishment employed on Collection .		4,200	4,200	..	...
(3) Cost of certificate establishment payable by Local Funds .		12,320	12,000	...	...
(4) Refunds . . . . .		8,000	...	..	...
(5) Net Receipts payable to the Local Funds . . . . .		24,70,480	24,11,800	...	...
<b>Total .</b>		...	...		25,11,021
General rates for management of private Estates, Act X of 1892 .		1,23,800	1,49,800	1,28,000	1,38,779
Pension contribution of cess collecting establishment . . . . .		4,200	4,200	...	.
<b>Total VI. Provincial Rates .</b>		<b>1,23,000</b>	<b>1,54,000</b>	<b>1,28,000</b>	<b>26,49,800</b>
VII—CUSTOMS					
IMPERIAL.	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
		Rs.	Rs.	Rs.	Rs.
Sea Customs—Exports—Rice . . . . .		1,26,000	1,22,000	1,10,200	1,30,108
Sea Customs—Miscellaneous . . . . .	VIIA	2,500	1,500	1,650	1,042
Miscellaneous . . . . .	VIIB	1,500	1,500	1,150	2,496
<b>TOTAL .</b>		<b>1,30,000</b>	<b>1,25,000</b>	<b>1,13,000</b>	<b>1,33,646</b>
DETAILED ACCOUNT NO. VIIA—SEA CUSTOMS.—MISCELLANEOUS.					
Recoveries on account of Custom Establishment at Private Wharves .				...	...
Confiscation and penalties Act Under Act VIII of 1870 . . .				40	54
Overtime Fees . . . . .				1,260	678
Other Items . . . . .				350	810
<b>Total .</b>		<b>2,500</b>	<b>1,500</b>	<b>1,650</b>	<b>1,042</b>
DETAILED ACCOUNT NO. VIIB.—CUSTOMS.—MISCELLANEOUS.					
Fees for Registration of Cargo boats . . . . .				1,000	1,022
Sale proceeds of Old Stores and Materials . . . . .				...	45
Other Items . . . . .				150	1,420
<b>Total .</b>		<b>1,500</b>	<b>1,500</b>	<b>1,150</b>	<b>2,496</b>



VIII.—ASSESSED TAXES.					
	Detailed Account No	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
		Rs.	Rs.	Rs.	Rs.
Income Tax, Civil and P. W. . . . .	VIIIA	11,03,000	13,50,000	13,84,000	13,26,240
Imperial Share—One-half		7,30,000	6,75,000	6,92,000	6,63,120
Provincial Share—One-half		7,03,000	6,75,000	6,92,000	6,63,120

DETAILED ACCOUNT NO. VIIIA.—ASSESSED TAXES.—INCOME TAX.

Deductions by Government from Salaries and Pensions, etc . .	2,01,000	1,95,000	1,74,000	1,77,043
Ditto from Interest on Govt Securities . .	6,000	7,500	10,000	7,429
Ordinary Collections . .	11,57,000	11,17,000	11,70,000	11,13,611
Deductions from Salaries, etc., paid by Local Authority or Company . .	12,000	10,000	10,000	10,417
Penalties . .	10,000	10,000	10,000	12,853
Miscellaneous . .	4,950	4,450	4,000	4,840
Income Tax on Securities of Local Authority or Companies . .	50	50	..	41
Total .	14,00,000	13,50,000	13,84,000	13,26,240

IX.—FOREST.

	Detailed Account No	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
		Rs	Rs	Rs	Rs.
PROVINCIAL					
Timber and other produce removed from the Forests by Government Agency . .	114	14,300	13,900	28,000	27,107
Ditto by Consumers or Purchasers . .	115	1,100	4,700	4,000	3,978
Miscellaneous . .	116	1,100	14,000	13,000	11,761
Confiscated drift and walf wood . .		2,500	2,100	600	2,352
TOTAL .		5,10,000	5,14,000	4,82,000	4,38,958

DETAILED ACCOUNT NO. IXA.—FOREST.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY.

a Timber . . . . .	1,000	7,100	12,000	21,820
b Firewood and Charcoal . . . . .	800	800	1,000	820
c Bamboos . . . . .	12,800	10,800	14,000	13,411
d Grass and other minor produce . . . . .	200	200	1,000	1,017
TOTAL .	14,800	18,900	28,000	37,107

DETAILED ACCOUNT NO. IXB.—FOREST.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS.

a. Timber . . . . .	3,06,800	3,10,750	2,65,000	2,21,802
b. Firewood and Charcoal . . . . .	47,100	47,000	46,000	46,164
c. Bamboos . . . . .	28,100	28,850	28,100	22,781
d. Grazing and Fodder Grass . . . . .	9,500	8,500	10,000	8,296
e. Other Minor Produce . . . . .	63,400	60,700	68,500	67,138
f. Commutation Fees . . . . .	12,500	12,500	13,400	12,694
g. Other items . . . . .	11,200	13,200	9,000	8,940
TOTAL .	4,78,600	4,78,500	4,40,000	3,87,815

DETAILED ACCOUNT NO. IXC.—FOREST.—MISCELLANEOUS.					
		Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
		Rs.	Rs.	Rs.	Rs.
Fines and Forfeitures . . . . .		700	700	700	151
Refunds . . . . .		2,100	3,000	400	393
Other Sources . . . . .		11,000	10,100	12,300	11,160
TOTAL . . . . .		11,100	14,100	13,400	11,704
X.—REGISTRATION.					
	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
PROVINCIAL		Rs.	Rs.	Rs.	Rs.
Fees for Registering Documents . . . . .	XA	6,00,000	5,70,000	5,52,000	5,32,734
Fees for Copies of Registered Documents . . . . .		16,000	16,000	15,000	15,503
Miscellaneous . . . . .	XB	24,000	21,000	21,000	22,043
TOTAL . . . . .		6,40,000	6,10,000	5,90,000	5,71,280
DETAILED ACCOUNT NO. XA—REGISTRATION—FEES FOR REGISTERING DOCUMENTS.					
Registration Fees under Act III of 1877 . . . . .		5,58,000	5,55,000	5,51,800	5,31,580
Fees for Registration of Joint Stock Companies under Act VI of 1882 . . . . .		2,000	2,000	200	838
TOTAL . . . . .		6,00,000	5,70,000	5,52,000	5,32,734
DETAILED ACCOUNT NO. XB—REGISTRATION.—MISCELLANEOUS.					
Fees for searching records . . . . .		21,500	21,500	20,000	20,135
Sale-proceeds of old stores and materials . . . . .		2,700	2,500	3,000	134
Miscellaneous . . . . .					2,771
TOTAL . . . . .		24,000	24,000	23,000	23,043
XI—TRIBUTES FROM NATIVE STATES.					
	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
PRINCIPAL		Rs.	Rs.	Rs.	Rs.
Tributes from various Petty States . . . . .	XZA	87,000	87,000	86,000	85,500
DETAILED ACCOUNT NO. XIA—TRIBUTES.—TRIBUTES FROM VARIOUS PETTY STATES.					
Luni . . . . .		500	500	500	
Sonepur . . . . .		12,000	12,000	12,000	
Patna . . . . .		13,000	13,000	13,000	
Bamia . . . . .		7,500	7,500	7,500	
Rehakhali . . . . .		2,000	2,000	2,000	
Kalahandi . . . . .		16,000	16,000	16,000	
Gangpur . . . . .		1,250	1,250	1,250	
Athgarh . . . . .		2,800	2,800	2,800	
Athmalik . . . . .		80	480	480	
Baramba . . . . .		1,303	1,303	1,308	
Boad . . . . .		800	800	800	
Daspalla . . . . .		661	661	661	
Dhenkanal . . . . .		5,099	5,099	5,099	
Hindol . . . . .		551	551	551	
Keonjhar . . . . .		1,710	1,710	1,710	
Khondpara . . . . .		4,212	4,212	4,212	
Mohurbhanj . . . . .		1,008	1,008	1,008	
Narsinghpur . . . . .		1,456	1,456	1,456	
Nayagarh . . . . .		5,525	5,525	5,525	
Nilgiri . . . . .		3,900	3,900	3,900	
Ranpur . . . . .		1,401	1,401	1,401	
Talcher . . . . .		1,040	1,040	1,040	
Tigiria . . . . .		882	882	882	
Jashpur . . . . .		1,250	1,250	1,250	
Pal and Lahira . . . . .		237	267		
For rounding . . . . .		310	310	393	
TOTAL . . . . .		87,000	87,000	86,000	85,500

# BIHAR AND ORISSA—REVENUE AND RECEIPTS.

## XII.—INTEREST.

	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
IMPERIAL.		Rs.	Rs.	Rs.	Rs.
Interest on Arrears of Revenue . . . . .		400	400	...	998
PROVINCIAL.					
Interest on Provincial Loans and Advances . . . . .	XIIA	2,17,600	2,09,600	1,67,000	2,64,210
Interest on Government Securities . . . . .		3,000	3,000	3,000	2,756
Miscellaneous . . . . .	XIIB	1,000	1,000	24,000	21,037
Total Provincial . . . . .		2,21,600	2,13,600	1,94,000	2,88,003
TOTAL . . . . .		2,22,000	2,14,000	1,94,000	2,89,001

### DETAILED ACCOUNT NO. XIIA.—INTEREST.—INTEREST ON PROVINCIAL LOANS AND ADVANCES.

INTEREST ON LOANS TO MUNICIPAL AND OTHER PUBLIC CORPORATIONS (excluding Presidency Corporations) . . . . .	52,000	50,000	47,700	45,055
INTEREST ON LOANS TO LANDHOLDERS, ETC. . . . .	10,000	10,000	10,200	10,650
INTEREST ON ADVANCES TO CULTIVATORS—				
On Advances to Cultivators under the Land Improvement Loans Act . . . . .	1,50,000	1,44,000	1,00,000	55,968
On Advances to Cultivators under Agriculturists Act, XXII of 1884 . . . . .				1,46,628
INTEREST ON ADVANCES UNDER SPECIAL LAWS—				
On Advances under Public Demand Recovery Act of 1885 . . . . .	5,000	5,000	3,400	4,069
Drainage and Embankment Advances . . . . .				1,166
INTEREST ON ADVANCES TO CO-OPERATIVE CREDIT SOCIETIES . . . . .	600	600	700	674
Total . . . . .	2,17,600	2,09,600	1,67,000	2,64,210

### DETAILED ACCOUNT NO. XIIB.—INTEREST.—MISCELLANEOUS.

Interest on Zemindari Embankment Recoveries under the Contract System . . . . .	400	400	600	435
Interest on Other Accounts . . . . .	600	600	400	729
Interest on Arrears of Public Works Cess . . . . .	...	...	23,000	19,873
Total . . . . .	1,000	1,000	24,000	21,037

## XVIA.—LAW AND JUSTICE—COURTS OF LAW.

	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
PROVINCIAL.		Rs.	Rs.	Rs.	Rs.
Sale-proceeds of Unclaimed and Escheated Property . . . . .		12,600	12,600	13,000	12,831
Court-fees realised in Cash . . . . .	XVIAa	26,000	25,000	33,000	26,241
General Fees, Fines, and Forfeitures . . . . .	XVIAb	2,13,400	2,10,400	2,15,000	2,22,282
Pledership Examination Fees . . . . .		11,000	11,000	11,000	11,122
Miscellaneous Fees and Fines . . . . .		100	100	500	37
Miscellaneous . . . . .		6,900	6,900	10,500	7,563
<b>TOTAL</b> . . . . .		<b>2,70,000</b>	<b>2,66,000</b>	<b>2,83,000</b>	<b>2,80,076</b>

## DETAILED ACCOUNT No. XVIAa.—LAW AND JUSTICE—COURTS OF LAW.—COURT-FEES REALISED IN CASH.

Process-server's Fees . . . . .	14,000	13,800	16,500	14,020
Ameen's Fees . . . . .	9,000	9,000	13,000	9,327
Recoveries on account of Pauper Suits . . . . .	2,000	1,500	3,000	2,097
Other Court-fees realised in Cash . . . . .	1,000	700	500	707
<b>Total</b> . . . . .	<b>26,000</b>	<b>25,000</b>	<b>33,000</b>	<b>26,241</b>

## DETAILED ACCOUNT No. XVIAb.—LAW AND JUSTICE—COURTS OF LAW.—GENERAL FEES, FINES, AND FORFEITURES.

Fees of Subordinate Civil Court . . . . .	400	400	1,000	588
Magisterial Fines . . . . .	2,03,000	2,01,000	2,03,500	2,09,936
Angul Regulation Fines (Angul) . . . . .				
Ditto ditto (Khond Mahals) . . . . .				
Other General Fees, Fines, and Forfeitures . . . . .	10,000	9,000	10,500	11,768
<b>Total</b> . . . . .	<b>2,13,400</b>	<b>2,10,400</b>	<b>2,15,000</b>	<b>2,22,282</b>

## XVIB.—LAW AND JUSTICE—JAILS.

	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
PROVINCIAL.		Rs.	Rs.	Rs.	Rs.
Jails . . . . .		10,000	10,000	12,000	10,088
Jail Manufactures . . . . .	XVIBa	6,50,000	7,63,000	5,13,000	6,33,583
<b>TOTAL</b> . . . . .		<b>6,60,000</b>	<b>7,73,000</b>	<b>5,25,000</b>	<b>6,43,671</b>

## DETAILED ACCOUNT No. XVIBa.—LAW AND JUSTICE—JAILS.—JAIL MANUFACTURES.

Sale-proceeds of Jail Manufactures . . . . .	6,37,000	7,50,000	5,01,000	6,23,108
Profits on Manufactures . . . . .	...	...	...	4
Sale-proceeds of old stores and materials . . . . .	300	...	...	176
Miscellaneous . . . . .	12,700	13,000	12,000	10,295
<b>Total</b> . . . . .	<b>6,50,000</b>	<b>7,63,000</b>	<b>5,13,000</b>	<b>6,33,583</b>

## BIHAR AND ORISSA—REVENUE AND RECEIPTS.

## XVII.—POLICE.

	Detailed Account No.	Budget Estimate, 1914-15	Revised Estimate, 1913-14.	Budget Estimate, 1913-14	Accounts, 1912-13
		Rs.	Rs.	Rs.	Rs.
PROVINCIAL					
Police supplied to Public Departments, Private Companies and Persons	XVIIA	17,000	17,000	13,000	21,973
Recoveries on account of Village Police—					
Receipts on account of Village Chowkidars		.	...	1,000	...
Fees, Fines, and Forfeitures . . . . .	XVIIIB	22,000	22,000	22,000	20,125
Miscellaneous . . . . .	XVIIC	10,000	10,000	10,000	11,885
<b>TOTAL</b> .		<b>49,000</b>	<b>49,000</b>	<b>46,000</b>	<b>53,983</b>

## DETAILED ACCOUNT NO. XVIIA.—POLICE.—POLICE SUPPLIED TO PUBLIC DEPARTMENTS, PRIVATE COMPANIES AND PERSONS.

Police supplied to Railway Companies . . . . .	4,000	6,000	5,000	2,395
Police supplied to Private Persons . . . . .	3,000	5,000	3,000	2,857
Recoveries for Punitive Police . . . . .	10,000	(,000)	5,000	16,821
<b>Total</b> .	<b>17,000</b>	<b>17,000</b>	<b>13,000</b>	<b>21,973</b>

## DETAILED ACCOUNT NO. XVIIIB.—POLICE.—FEES, FINES, AND FORFEITURES.

Rent of Pounds farmed out . . . . .	13,000	12,000	12,000	10,776
Fees on Stray Cattle (Pound) . . . . .	1,500	1,300	1,500	1,170
Sale proceeds of Unclaimed Stray Cattle (Pound) . . . . .	2,500	2,100	2,500	1,599
Other Fees and Fines . . . . .	3,000	4,000	3,000	4,829
Fines from Herdman, Dunala . . . . .	500	900	500	317
Miscellaneous . . . . .	1,500	1,700	500	1,229
Fines and Penalties under the Village Chowkidars Act of 1892 . . . . .				15
<b>Total</b> .	<b>22,000</b>	<b>22,000</b>	<b>22,000</b>	<b>20,125</b>

## DETAILED ACCOUNT NO. XVIIC.—POLICE.—MISCELLANEOUS.

Police clothing . . . . .	.	100	100	54
General Police Reward . . . . .	1,000	500	1,200	783
Miscellaneous . . . . .	6,000	6,400	5,200	7,449
Sale proceeds of old stores and materials . . . . .	3,000	3,000	3,500	3,594
<b>Total</b> .	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>11,885</b>

## XVIII.—PORTS AND PILOTAGE.

PROVINCIAL.				
Miscellaneous . . . . .	...	...	...	127

## XIX —EDUCATION.

	Detailed Account No	Budget Estimate, 1911-15	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
PROVINCIAL.		Rs	Rs.	Rs.	Rs.
<b>Fees, Government Colleges, General—</b>					
Fees and Fines, General—For boys . . . . .		55,000	50,000	50,000	45,208
<b>Fees, Government Colleges, Professional—</b>					
Law Class Fees . . . . .		8,000	8,000	6,000	5,415
<b>Fees, Schools, General . . . . .</b>	XIXA	1,76,000	1,61,000	1,40,200	1,36,462
<b>Fees, Schools, Special . . . . .</b>	XIXB	8,900	8,000	6,400	8,520
<b>Contributions . . . . .</b>	XIXC	10,000	9,600	16,000	10,466
<b>Income from Endowments—</b>					
Rent of lands and houses . . . . .		..		1,300	...
<b>Miscellaneous . . . . .</b>	XIXD	25,100	32,400	29,100	25,051
<b>TOTAL</b>		<b>2,82,000</b>	<b>2,69,000</b>	<b>2,49,000</b>	<b>2,31,122</b>

## DETAILED ACCOUNT NO XIXA —EDUCATION.—FEES, SCHOOLS, GENERAL.

<i>Secondary Schools—</i>					
For Boys—					
Fees and Fines High Schools (including Collegiate Schools) . . . . .		1,68,000	1,52,500	1,32,000	1,30,112
Ditto, Middle English Schools (including Boarding Schools)		3,000	3,000	3,000	3,149
Ditto, Middle Vernacular Schools . . . . .		3,000	3,000	3,000	2,093
For Girls—					
Fees and Fines, High Schools (including Collegiate Schools) . . . . .					71
Ditto, Middle English Schools (including Boarding Schools)		1,000	1,500	1,000	36
Ditto, Middle Vernacular Schools . . . . .					...
<i>Primary Schools—</i>					
For Boys—					
Fees and Fines . . . . .					
For Girls—					
Fees and Fines . . . . .		1,000	1,000	1,200	1,001
<b>Total . . . . .</b>		<b>1,76,000</b>	<b>1,61,000</b>	<b>1,40,200</b>	<b>1,36,462</b>

## DETAILED ACCOUNT NO. XIXB.—EDUCATION.—FEES, SCHOOLS, SPECIAL

Fees and Fines, Training Schools for Masters . . . . .				100	
Ditto, ditto Mistresses . . . . .		500	700	...	430
Ditto, Engineering and Survey Schools . . . . .		7,500	6,570	5,000	6,926
Ditto, Technical and Industrial Schools . . . . .		900	700	1,100	1,000
Ditto, Commercial Schools . . . . .		...	...	200	151
Ditto, Other Miscellaneous Schools . . . . .		...	30	...	13
<b>Total . . . . .</b>		<b>8,900</b>	<b>8,000</b>	<b>6,400</b>	<b>8,520</b>

## DETAILED ACCOUNT No XIXC—EDUCATION—CONTRIBUTIONS.

	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
	Rs	Rs.	Rs	Rs
Contributions from Native States . . . . .	1,000	2,000	4,000	1,979
Ditto Municipalities . . . . .	250	..	100	250
Ditto Different Funds . . . . .	150	100	100	117
Ditto Private Persons . . . . .	8,000	7,500	11,800	8,120
<b>Total .</b>	<b>10,000</b>	<b>9,600</b>	<b>16,000</b>	<b>10,466</b>

## DETAILED ACCOUNT No XIXD—EDUCATION—MISCELLANEOUS.

Sale-proceeds of Books . . . . .	100	100	100	
Sale-proceeds of articles manufactured at the Reformatory Schools .	4,000	7,000	17,000	3,680
Scholarship Examination Fees (Native and European Schools) . .	1,000	1,000	1,000	1,004
Public Works Department Examination Fees . . . . .	150	600	1,000	154
Surveying Examination Fees from Pleaders . . . . .	600	1,400	400	574
Transfer Fees . . . . .	400	600	400	342
Other Examination Fees . . . . .	150	400	400	126
Sale proceeds of manufactured articles of Industrial School .	3,000	4,000	2,300	2,788
Sale proceeds of manufactured articles of School of Engineering .	2,000	2,000	1,100	1,351
Miscellaneous . . . . .	13,500	14,500	5,200	14,406
Sale-proceeds of old stores and materials . . . . .	200	710	200	126
<b>Total .</b>	<b>25,100</b>	<b>32,400</b>	<b>29,100</b>	<b>25,051</b>

## XX—MEDICAL.

	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
PROVINCIAL.		Rs.	Rs.	Rs.	Rs.
<b>Medical School and College Fees—</b>					
<b>Fees and Fines of Native Medical Schools .</b>		<b>6,000</b>	<b>6,300</b>	<b>7,000</b>	<b>6,509</b>
<b>Lunatic Asylum Receipts . . . . .</b>	<b>XXA</b>	<b>300</b>	<b>400</b>	<b>200</b>	<b>266</b>
<b>Medicines sold by Civil Surgeons . . . . .</b>		<b>8,500</b>	<b>8,000</b>	<b>10,000</b>	<b>7,562</b>
<b>Contributions . . . . .</b>		<b>500</b>	<b>500</b>	<b>2,000</b>	<b>1,137</b>
<b>Miscellaneous . . . . .</b>		<b>700</b>	<b>800</b>	<b>800</b>	<b>733</b>
<b>TOTAL .</b>		<b>16,000</b>	<b>16,000</b>	<b>20,000</b>	<b>16,207</b>

## DETAILED ACCOUNT No XXA.—MEDICAL—LUNATIC ASYLUM RECEIPTS.

	Budget Estimate, 1914-15	Revised Estimate, 1913-14	Budget Estimate, 1913-14.	Accounts, 1912-13
Asylum Fees . . . . .	200	100	200	266
Sale-proceeds of Manufactures . . . . .	100		.	..
<b>Total</b> .	<b>300</b>	<b>400</b>	<b>200</b>	<b>266</b>

## XXI.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.

	Detailed Account No.	Budget Estimate, 1914-15	Revised Estimate, 1913-14.	Budget Estimate, 1913-14	Accounts, 1912-13.
PROVINCIAL.		Rs.	Rs.	Rs.	Rs
Veterinary Stallion Receipts . . . . .		300	300	...	983
Botanical and other Public Garden Receipts .	XXIA	1,000	1,500	1,000	1,572
Examination Fees . . . . .		1,000	1,200	100	1,150
Agricultural Receipts including Receipts on account of Experimental Cultivation .		22,500	19,500	30,000	18,167
Emigration Fees . . . . .		...	...	...	5
Inland Labour Transport Fees . . . . .		4,200	4,000	2,600	2,911
Miscellaneous . . . . .		1,000	1,500	300	994
Receipts on account of Public Exhibitions and Fairs . . . . .		.	..	.	25
<b>TOTAL</b> .		<b>30,000</b>	<b>28,000</b>	<b>34,000</b>	<b>25,807</b>

## DETAILED ACCOUNT No XXIA.—SCIENTIFIC, ETC., DEPTS.—BOTANICAL AND OTHER PUBLIC GARDEN RECEIPTS.

Sale of Botanical Garden Produce . . . . .	200	650	300	424
Other Government Gardens receipts . . . . .	200	250	100	14
Miscellaneous . . . . .	600	600	600	1,134
<b>Total</b> .	<b>1,000</b>	<b>1,500</b>	<b>1,000</b>	<b>1,572</b>



XXII.—RECEIPTS IN AID OF SUPERANNUATION, ETC., ALLOWANCES.					
	Detailed Account No.	Budget Estimate, 1914-15	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
IMPERIAL		Rs.	Rs.	Rs.	Rs.
Subscriptions under the Indian Civil Service Family Pension Regulations		78,000	74,000	64,000	66,363
Subscriptions to the Bengal Civil Fund . . .		5,000	5,000	5,000	5,111
TOTAL IMPERIAL . . .		83,000	79,000	69,000	71,474
PROVINCIAL					
Contributions for Pensions and Gratuties . . .	XXIIIA	21,000	24,000	18,000	21,116
TOTAL		1,07,000	1,03,000	87,000	92,590
DETAILED ACCOUNT NO XXIIA—SUPERANNUATION—CONTRIBUTIONS FOR PENSIONS AND GRATUITIES					
Contributions of Officers lent to Foreign Service of the 1st and 2nd Ind		10,500	19,800	11,000	18,998
Docto of persons employed by the Court of Wards		3,700	3,700	3,700	3,786
Refund of Gratuties . . . . .		100	100	..	18
Other contributions . . . . .		100	100	400	281
For rounding . . . . .				15,100	
Total		24,000	24,000	18,000	21,116
XXIII—STATIONERY AND PRINTING					
	Detailed Account No.	Budget Estimate, 1914-15	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
IMPERIAL		Rs.	Rs.	Rs.	Rs.
Stationery Receipts . . . . .		300	300		32
PROVINCIAL					
Stationery Receipts (including receipts on account of typewriters)		1,000	1,000	2,700	3,995
Sale of Gazettes and other Publications . . . . .	XXIIIA	6,000	6,000	6,000	5,479
Other Press Receipts . . . . .	XXIIIB	21,700	17,700	23,300	20,023
		23,700	24,700	32,000	29,497
TOTAL		29,000	25,000	32,000	29,529
DETAILED ACCOUNT NO XXIIIA—STATIONERY, ETC.—SALE OF GAZETTES AND OTHER PUBLICATIONS.					
Indian Law Reports . . . . .		5,900	25		6
Gazettes, Civil Lists, and other Periodical Publications . . . . .		100	5,900		5,299
Acts and other Books . . . . .			75		174
Total . . . . .		6,000	6,000	6,000	5,479
DETAILED ACCOUNT NO XXIIIB—STATIONERY, ETC.—OTHER PRESS RECEIPTS.					
Cost of Printing Work executed for Public Departments by Jail Press		2,000	600	600	502
Cost of Printing Works executed for Public Departments by Secretariat Press . . . . .		1,500	200	500	404
Work done for Local and Private bodies . . . . .		700	1,300	2,400	3,345
Sale-proceeds of Service Books . . . . .		3,200	900	1,000	768
Sale of Rent Receipt Forms . . . . .		11,500	3,200	2,500	2,811
Miscellaneous . . . . .		2,600	11,300	16,200	12,078
Advertisements . . . . .		200	50	100	57
Sale-proceeds of waste papers and other unserviceable materials . . . . .			150	...	58
Total . . . . .		21,700	17,700	23,300	20,023

XXV—MISCELLANEOUS					
	Detailed Account No	Budget Estimate, 1914-15	Revised Estimate, 1913-14	Budget Estimate, 1913-14	Accounts, 1912-13
IMPERIAL		Rs.	Rs.	Rs.	Rs.
Premium on Bills		12,000	12,000	9,000	9,797
Percentages chargeable on European Stores for Provincial and Local Funds, etc.		2,000	2,000	..	2,691
Unclaimed Bills of exchange of more than three years standing.					234
TOTAL IMPERIAL		14,000	14,000	9,000	12,722
PROVINCIAL					
Sale proceeds of Durbar Presents . . . . .		1,000	6,000	3,000	4,799
Sale of Lands and Houses . . . . .		2,000	8,100		2,140
Unclaimed Deposits . . . . .		2,21,000	2,21,000	2,21,000	2,04,603
Sale of Old Stores and Materials . . . . .		1,500	1,500	1,500	1,931
Fees for Government Audit (a) . . . . .		13,000	18,000	10,000	4,136
Rents . . . . .	XXVA	8,000	8,000	12,000	9,954
Miscellaneous Fees, Fines, and Forfeitures . . . . .	XXVB	500	500	500	614
Miscellaneous . . . . .	XXVC	72,000	63,900	63,000	76,780
Treasure Trove . . . . .					19
TOTAL PROVINCIAL		3,25,000	3,30,000	3,14,000	3,05,276
TOTAL		3,39,000	3,44,000	3,23,000	3,17,998

## DETAILED ACCOUNT NO. XXVA—MISCELLANEOUS—RENTS

Rent of Circuit House	2,300		3,000	2,915
Rent of Government Buildings not belonging to the P. W. Department	1,000		5,500	2,702
Do of Lands ditto	4,700		3,500	2,299
Other Rents . . . . .				2,038
Total . . . . .	8,000	8,000	12,000	9,954

## DETAILED ACCOUNT NO. XXVB.—MISCELLANEOUS.—MISCELLANEOUS FEES, FINES, AND FORFEITURES

Other Fees	495		495	613
Fees for Registering of copyright under Section 8, Act XXV of 1867	5		5	1
Total . . . . .	500	500	500	614

## DETAILED ACCOUNT NO. XXVC—MISCELLANEOUS—MISCELLANEOUS.

Recoveries of charges for advertising Sale of Lease, etc . . . . .		...	...	593
Miscellaneous Recoveries under the Public Demand Recovery Act . . . . .	200	300	1,000	520
Fees and Fines of Revenue Courts . . . . .	36,000	36,000	40,000	37,736
Recoveries of Law Charges other than those in Pauper Suits . . . . .	7,000	12,000	1,400	3,679
Sundry Receipts—Circuit House . . . . .	100	250	500	9
Miscellaneous Receipts on account of Government management of Wards' Estates . . . . .		...	...	12
Sale of Elephants . . . . .	19,000	5,000	10,000	17,500
Coronation medals . . . . .		50		300
Other Items . . . . .	10,000	10,200	10,000	15,105
Miscellaneous Receipts of P. W. Cess . . . . .		...		204
Cash recoveries of service payments of previous years . . . . .	...	100	..	757
For rounding . . . . .	72,300		62,900	
Total . . . . .	72,300	63,900	63,000	76,780

(a) Fees for audit of Wards Estates' Accounts.

XXIX.—MAJOR IRRIGATION WORKS.					
In charge of Public Works Officers—	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
		Rs.	Rs.	Rs.	Rs.
Direct Receipts—					
Sone Project . . . . .	XXIX A.	17,10,000	19,05,000	17,62,000	17,18,503
Orissa Project . . . . .	XXIX B.	5,44,000	5,26,000	5,39,000	5,36,467
Dhaka Canals . . . . .	XXIX C.	14,000	11,000	17,400	21,684
Tribeni Canal . . . . .	XXIX D.	1,04,000	76,000	61,600	54,143
TOTAL . . . . .		23,72,000	25,18,000	23,80,000	23,30,797
Imperial Share—One half . . . . .		11,86,000	12,59,000	11,90,000	11,65,399
Provincial Share—One half . . . . .		11,86,000	12,59,000	11,90,000	11,65,398
DETAILED ACCOUNT NO. XXIXA.—MAJOR IRRIGATION WORKS—SONE PROJECT.					
Water rates . . . . .		16,25,000	18,25,000	16,73,000	16,26,656
Navigation . . . . .		20,000	13,000	22,000	19,911
Miscellaneous . . . . .		65,000	64,000	67,000	71,936
Total . . . . .		17,10,000	19,05,000	17,62,000	17,18,503
DETAILED ACCOUNT NO. XXIXB.—MAJOR IRRIGATION WORKS—ORISSA PROJECT.					
Water rates . . . . .		4,40,000	4,20,000	4,40,000	4,29,640
Navigation . . . . .		66,000	66,500	66,000	64,959
Miscellaneous . . . . .		38,000	37,500	33,000	41,868
Total . . . . .		5,44,000	5,26,000	5,39,000	5,36,467
DETAILED ACCOUNT NO. XXIXC.—MAJOR IRRIGATION WORKS—DHAKA CANAL.					
Water rates . . . . .		13,200	10,000	16,400	20,042
Miscellaneous . . . . .		800	1,000	1,000	1,642
Total . . . . .		14,000	11,000	17,400	21,684
DETAILED ACCOUNT NO. XXIXD.—MAJOR IRRIGATION WORKS—TRIBENI CANAL.					
Water rates . . . . .		1,01,500	75,000	60,600	52,176
Miscellaneous . . . . .		2,500	1,000	1,000	1,967
Total . . . . .		1,04,000	76,000	61,600	54,143

## XXX.—MINOR WORKS AND NAVIGATION.

	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
		Rs.	Rs.	Rs.	Rs.
In charge of Civil Officers— Recoveries on account of Lands benefited by Embankments . . . . .		53,000	53,000	52,000	52,086
Imperial Share—One-half . . . . .		26,000	25,000	26,000	26,043
Provincial Share—One-half . . . . .		27,000	25,000	26,000	26,043
In charge of P. W. Officers— Works for which Capital and Revenue Accounts are kept . . . . .	XXXXA	8,300	9,100	10,000	10,183
Works for which neither Revenue nor Capital Accounts are kept . . . . .	XXXXB	2,500	1,500	2,000	3,603
Agricultural Works . . . . .	XXXXC	9,200	9,400	8,000	9,645
		20,000	20,000	20,000	23,136
Imperial Share -One-half . . . . .		10,000	10,000	10,000	11,718
Provincial Share—One-half . . . . .		10,000	10,000	10,000	11,718
<b>TOTAL</b> . . . . .		<b>73,000</b>	<b>70,000</b>	<b>72,000</b>	<b>75,522</b>

## DETAILED ACCOUNT No. XXXA.—MINOR WORKS AND NAVIGATION.—WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT.

	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
	Rs.	Rs.	Rs.	Rs.
Navigation receipts . . . . .	8,300	9,100		7,238
Plantations . . . . .	...	...		21
Rents of Buildings . . . . .	...	...		40
Other canal produce . . . . .	...	...		1,650
Miscellaneous . . . . .	...	...		1,241
<b>Total</b> . . . . .	<b>8,300</b>	<b>9,100</b>	<b>10,000</b>	<b>10,183</b>

## DETAILED ACCOUNT No. XXXB.—MINOR WORKS AND NAVIGATION.—WORKS FOR WHICH NEITHER REVENUE NOR CAPITAL ACCOUNTS ARE KEPT.

	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
	Rs.	Rs.	Rs.	Rs.
Water rates . . . . .	...	...		8,370
Other Canal receipts . . . . .	2,500	1,500		227
<b>Total</b> . . . . .	<b>2,500</b>	<b>1,500</b>	<b>2,000</b>	<b>3,603</b>

## DETAILED ACCOUNT No. XXXC.—MINOR WORKS AND NAVIGATION.—AGRICULTURAL WORKS.

	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
	Rs.	Rs.	Rs.	Rs.
Other Canal Produce . . . . .	9,200	9,400		5,723
Rents of Buildings . . . . .	...	...		2,205
Miscellaneous . . . . .	...	...		1,717
<b>Total</b> . . . . .	<b>9,200</b>	<b>9,400</b>	<b>8,000</b>	<b>9,645</b>

XXXI.—CIVIL WORKS.					
	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
IMPERIAL.		Rs.	Rs.	Rs.	Rs.
In charge of Public Works Officers . . . . .	XXXIA	13,000	10,000	10,000	13,002
PROVINCIAL.					
In charge of Civil Officers . . . . .	XXXIB	1,28,000	1,28,000	1,40,000	1,36,130
In charge of Public Works Officers . . . . .	XXXIA	1,87,000	2,00,000	1,85,000	1,52,121
		3,15,000	3,28,000	3,25,000	2,88,251
Total . . . . .		3,28,000	3,32,000	3,35,000	3,01,253
DETAILED ACCOUNT NO. XXXIA.—CIVIL WORKS—IN CHARGE OF P. W. OFFICERS.					
IMPERIAL.					
Rents of buildings . . . . .		12,480	8,850	8,850	12,068
Sales produce . . . . .		520	400	400	382
Fines, refunds and miscellaneous . . . . .		...	750	750	552
Total Imperial . . . . .		13,000	10,000	10,000	13,002
PROVINCIAL.					
Unclaimed deposits . . . . .		500	...	500	328
Rents of buildings . . . . .		1,64,000	1,62,000	1,62,000	1,30,006
Sales of buildings . . . . .		200	100	200	109
„ old materials . . . . .		1,000	1,500	1,000	1,178
„ produce . . . . .		5,500	5,500	5,500	5,419
„ tools and plants . . . . .		5,300	500	5,300	270
Fines, refunds and miscellaneous . . . . .		10,000	20,000	10,000	13,874
Value of materials received from old buildings . . . . .		200	10,000	200	249
Interest on endowments for repairs of monuments in Government Cemeteries . . . . .		300	400	300	388
Recoveries on account of Electrical installations for lighting fan, etc. . . . .		...	...	...	300
Total Provincial . . . . .		1,87,000	2,00,000	1,85,000	1,52,121
Total . . . . .		2,00,000	2,10,000	1,95,000	1,65,123
DETAILED ACCOUNT NO. XXXIB.—CIVIL WORKS—IN CHARGE OF CIVIL OFFICERS.					
Tools and Ferries . . . . .		1,20,600	1,20,100	1,35,400	1,27,894
Cemetery Receipts . . . . .		500	1,050	500	615
Staging Bungalows and Encamping grounds . . . . .		5,800	5,700	4,000	5,308
Rents . . . . .		1,000	1,000	...	417
Miscellaneous . . . . .		100	150	100	1,896
Total . . . . .		1,28,000	1,28,000	1,40,000	1,36,130

# CIVIL BUDGET ESTIMATE

OF

# EXPENDITURE

FOR THE YEAR

## 1914-15.

### 1.—REFUNDS AND DRAWBACKS.

IMPERIAL. Imperial Heads.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
Rs.	Rs.	Rs.	Rs.	Rs.
Salt—Refunds . . . . .	100	100	9,000	...
Customs— Refunds . . . . .	9,900	14,900	...	9,660
	10,000	15,000	9,000	9,660
<b>Divided Heads, Imperial Share.</b>				
Land Revenue (one-half) . . . . .	10,000	10,000	7,300	8,010
Stamps (one-half) . . . . .	27,000	27,000	20,000	33,076
Excise (one-fourth) . . . . .	3,000	3,000	1,000	1,717
Assessed Taxes (one-half) . . . . .	5,000	5,000	4,700	3,179
	45,000	45,000	33,000	45,982
<b>TOTAL IMPERIAL</b>	55,000	60,000	42,000	55,642
<b>PROVINCIAL.</b>				
<b>Provincial Heads.</b>				
Provincial Rates . . . . .	8,000	...	8,000	14,651
Forest . . . . .	1,000	1,000	1,000	984
Registration . . . . .	1,000	1,000	1,000	854
Deduct—Amount debitable to district Funds on account of Provincial Rates . . . . .	8,000	...	...	...
	2,000	2,000	10,000	16,489
<b>Divided Heads, Provincial Share.</b>				
Land Revenue (one-half) . . . . .	10,000	10,000	7,300	8,011
Stamps (one-half) . . . . .	26,000	26,000	20,000	33,076
Excise (three-fourths) . . . . .	9,000	9,000	3,000	5,148
Assessed Taxes (one-half) . . . . .	5,000	5,000	4,700	3,180
	50,000	50,000	35,000	49,415
<b>TOTAL PROVINCIAL</b>	52,000	52,000	45,000	65,904
<b>TOTAL</b>	1,07,000	1,12,000	87,000	1,21,546

### 2.—ASSIGNMENTS AND COMPENSATIONS.

IMPERIAL. Imperial Heads.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
Rs.	Rs.	Rs.	Rs.	Rs.
Miscellaneous Compensations— Sayer Compensations not exceeding Rs. 5,000 per annum . . . . .	3,000	2,800	3,300	1,824
<b>Divided Heads, Imperial Share.</b>				
Pensions in lieu of resumed Lands . . . . .	1,400	1,400	1,400	882
Malikana . . . . .	51,000	73,252	72,000	51,084
Excise Compensation . . . . .	350	350	350	523
	52,750	75,102	73,750	52,489
	55,750	77,902	77,050	
For rounding . . . . .	250	98	50	
<b>TOTAL IMPERIAL</b>	56,000	78,000	77,000	54,313
<b>PROVINCIAL.</b>				
<b>Divided Heads, Provincial Share.</b>				
Pensions in lieu of resumed Lands . . . . .	1,400	1,400	1,400	882
Malikana . . . . .	51,000	73,352	72,000	51,084
Excise Compensation . . . . .	1,050	1,050	1,050	1,588
	53,450	75,802	74,450	
For rounding . . . . .	450	198	450	
<b>TOTAL PROVINCIAL</b>	53,000	76,000	74,000	53,534
<b>TOTAL</b>	1,09,000	1,54,000	1,51,000	1,07,847

BIHAR AND ORISSA—EXPENDITURE.

3.—LAND REVENUE.									
		Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.			
IMPERIAL.			Rs.	Rs.	Rs.	Rs.			
Survey and Settlement . . . . .		3A	12,00,000	10,50,000	11,00,000	9,15,680			
PROVINCIAL.									
Survey and Settlement . . . . .		3A	2,46,000	2,10,000	1,46,000	1,32,027			
Charges of District Administration . . . . .		3B	18,51,200	17,53,000	18,27,000	17,05,483			
Management of Government Estates . . . . .		3C	2,91,800	2,77,000	2,69,000	2,50,041			
Charges on account of Land Revenue Collections . . . . .			4,000	4,000	4,000	3,973			
Land Records . . . . .		3D	2,70,000	1,56,000	2,93,000	2,83,074			
TOTAL PROVINCIAL . . . . .			26,63,000	24,00,000	25,39,000	23,51,303			
TOTAL . . . . .			38,63,000	34,50,000	36,39,000	32,67,283			
DETAILED ACCOUNT NO. 3A.—LAND REVENUE—SURVEY AND SETTLEMENT.									
SUMMARY.		Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
IMPERIAL.									
TRAVERSE SECTION, BIHAR AND ORISSA SURVEYS . . . . .		71,961		1,02,831		1,02,831		1,00,027	
OTHER SURVEY OPERATIONS—									
BIHAR AND ORISSA DRAWING OFFICE . . . . .		53,753		46,127		46,127		31,747	
SETTLEMENT OPERATIONS, BIHAR . . . . .		5,82,188		4,62,000		4,54,010		3,56,228	
		(b)							
REVISION SETTLEMENT (NORTH BIHAR) . . . . .		2,58,853		90,992		91,522		...	
OTHER SETTLEMENT OPERATIONS, CHOTA NAGPUR, ETC. . . . .		2,80,239		3,48,000		4,04,860		4,26,778	
		12,46,994							
Deduct—Probable Savings . . . . .		46,994							
TOTAL IMPERIAL . . . . .			12,00,000		10,50,000		11,00,000		9,15,980
PROVINCIAL.									
CONTROLLING OFFICE (SURVEY) . . . . .		...		5,000		...		—523	
OTHER SURVEY OPERATIONS—									
BIHAR AND ORISSA DRAWING OFFICE . . . . .		74,668		34,724		53,724		47,185	
OTHER OPERATIONS . . . . .		6,417		6,539		6,539		—8,048	
MINOR SETTLEMENT OPERATIONS . . . . .		10,000		3,300		10,000		20,399	
OTHER SETTLEMENT OPERATIONS . . . . .		1,26,800		1,00,137		69,000		33,295	
REFUND TO IMPERIAL ON ACCOUNT OF SURVEY AND SETTLEMENT OF GOVERNMENT AND TEMPORARILY SETTLED ESTATES . . . . .		20,000		55,000		5,000		20,872	
REFUND TO IMPERIAL FOR COST OF COPIES OF MAPS REPRODUCED IN DISTRICT OPERATIONS REQUIRED FOR ADMINISTRATIVE PURPOSES . . . . .		8,200		5,000		1,500		6,647	
For rounding . . . . .		85				237			
TOTAL PROVINCIAL . . . . .			2,46,000		2,10,000		1,46,000		1,29,027
TOTAL . . . . .			14,46,000		12,60,000		12,46,000		10,45,007
		Numbers.	DETAILS.						
		1913-14.	1914-15.	PROFESSIONAL SURVEY PARTIES.					
				TRAVERSE SECTION—BIHAR AND ORISSA SURVEYS.					
				IMPERIAL.					
Salaries—	1	1	1	Extra Deputy and Assistant Superintendent (850) . . . . .	10,200	7,274	10,104	10,485	
				(a)					
	1	1	1	Extra Assistant Superintendent (300) . . . . .	1,800	3,600	3,600	2,881	
				Sub-Assistant Superintendents . . . . .	...	1,920	4,320	4,986	
	2			Deputy and Sub-Deputy Collectors 1 (250), 1 (150) . . . . .	4,800	5,400	9,000	8,658	
Establishment—				Local Allowances . . . . .	3,600	4,200	6,600	2,333	
	12			Surveyors and Traversers 2 (60), 7 (40), 3 (20) . . . . .	5,520	2,953	4,278	4,764	
	13			Computers, Draftsman 1 (30), 2 (50), 3 (40), 4 (30), 3 (20) + L. A. 1 (20) . . . . .	6,000	6,720	9,480	11,620	
	4			Writers, Clerks 1 (75—100), 1 (60—75), 1 (40—60), 1 (30—40) . . . . .	3,156	3,024	4,200	4,937	
				Sub-Assistant Surgeons . . . . .	...	829	1,152	1,161	
	44			Jemadar, Peon, Police Guards, Tindals 1 (10), 2 (7), 9 (15), 15 (10), 17 (7) . . . . .	5,136	3,316	4,602	5,999	
				Temporary Establishment . . . . .	25,056	36,719	53,484	52,497	
				Leave Allowance . . . . .	1,200	2,400	3,500	...	
				Royal Bonus . . . . .	...	...	...	460	
					46,068	55,966	80,696	81,438	
Allowances—				Travelling Allowance of Officers . . . . .	1,780	1,100	1,500	2,094	
				Ditto of Establt. . . . .	2,100	5,900	8,500	8,319	
				Horse Allowance . . . . .	...	...	...	30	
				House do. . . . .	...	...	...	24	
				Compensation for Dearness of Provision . . . . .	100	3,980	7,100	92	10,559
				Carried over . . . . .		70,448	85,460	1,24,320	1,21,340

(a) For six months.  
 (b) Includes Rs. 8,050 on account of proportionate share of charges of Director of Land Records and Surveys.



DETAILED ACCOUNT No. 3A.—LAND REVENUE.—SURVEY AND SETTLEMENT—*contd.*

		Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
TRAVERSE SECTION—BIHAR AND ORISSA SURVEYS— <i>contd.</i>									
Brought forward			70,448		85,460		1,24,320		1,21,340
IMPERIAL.									
Supplies and Services—	Purchase of tents, stores, etc.	110		200		300		77	
	Value of Medical Stores	...		200		300		...	
	Mathematical and other Instruments	100		400		500		655	
	Conveyance of Tents, Stores, etc.	250		300		1,000		750	
	Boundary marks	...		2,000		4,000		4,335	
	Contract payments	...		50		...		...	
	Stone embedding	...		50		...		13	
			460		3,200		6,100		5,836
Contingencies—	Pay of menials	200		150		220		207	
	Hospital Expenses	10		80		110		130	
	Cost of Country Stationery	20		20		30		31	
	Repair of instruments	200		200		300		55	
	Cost of Books and Maps	...		30		45		43	
	Rents, Rates, and Taxes	1,975		1,317		1,975		3,063	
	Postal Commission	250		350		500		607	
	Service Postage and Telegram Charges	400		750		1,100		1,223	
	Purchase and Repair of Furniture	50		100		140		222	
	Hot Weather charges	240		240		360		333	
	Repair of Tents	50		40		50		52	
	Miscellaneous	165		453		600		761	
	Maintenance of Stores	50		70		100		...	
	Temporary Boat Establishment	...		20		50		26	
	Supply of clothing to menials	...		30		40		4	
			3,610		3,850		5,620		6,757
Deduct— Probable savings			74,518 4,990		92,510		1,36,040		1,33,933
			69,528						
Deduct—Amount debitable to Bengal			...				48,410		46,251
Add—Proportionate share of charges of Director of Land Records and Surveys, Bihar—(page 36)			2,433		10,371		15,251		12,234
Add—Amount recoverable from Land-lords and Tenants			...		...		...		75,153
Deduct— Ditto ditto			...		...		...		74,442
TOTAL TRAVERSE SECTION—BIHAR SURVEYS			71,961		1,02,881		1,02,881		1,00,627
$\frac{1}{4}$ share recoverable from Landlords and Tenants			53,971		77,161		77,161		
$\frac{1}{4}$ share to be borne by Government			17,990		25,720		25,720		
Other Survey Operations.									
B. HAR AND ORISSA DRAWING OFFICE.									
IMPERIAL.									
Imperial standard Mapping		47,464		40,563		40,563		...	
Badar Section		3,402		5,814		6,610		4,068	
Reproduction of Village Map		48,536		35,664		39,198		23,177	
Add—Proportionate share of (charges of Director of Land Records and Surveys— (page 36)		99,402		82,041		86,371		27,245	
		3,476 (a)		9,196		9,631		4,502	
Deduct—Amount debitable to India		49,125		45,110		45,110		...	
Deduct—Amount debitable to Bengal		...		...		4,815		...	
TOTAL IMPERIAL			53,753		46,127		46,127		31,747
PROVINCIAL.									
Ganges Diara Survey		...		...		3,573		...	
Badar Section		...		...		...		4,733	
Thana Mapping		15,403		10,988		10,988		10,225	
Map Record Section		20,953		5,705		7,463		5,278	
Reproduction Section		35,884		12,700		31,043		43,031	
General Section		...		...		...		17,576	
Add—Proportionate share of charges of Director of Land Records and Surveys— (page 36)		72,240		29,393		53,067		80,843	
		2,428		5,331		5,947		11,327	
Deduct—Amount debitable to Bengal		...		...		5,290		11,093	
Deduct—Amount debitable to Badar Section		...		...		...		33,892	
TOTAL PROVINCIAL			74,668		34,724		53,724		47,135
TOTAL BIHAR AND ORISSA DRAWING OFFICE			1,23,421		80,851		99,851		78,932

(a) Includes Rs. 1,667 as share of control for Imperial Standards Mapping.



DETAILED ACCOUNT No. 3A.—LAND REVENUE.—SURVEY AND SETTLEMENT—*contd.*

	Numbers.		Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.		
	1913-14.	1914-15.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Extra De- partmental Charges—			Other Operations.								
			PROVINCIAL.								
			Miscellaneous								
			Add—Diana Survey . . . .	6,200	5,880	5,880			}	...	
			Add—Proportionate share of charges of Director of Land Records and Surveys, Bihar—(page 36) . .	217	659	15,141					
			Add—Cost of Calcutta Survey . .	...	...	1,29,176					
			Deduct—Amount debitable to Bengal . . . . .	...	...	1,43,658					
			Deduct—Amount recoverable from Private and Wards Estates . .	...	...	...		8,048			
			Total Other Operations (Provl.)		6,417	6,539	6,539			—8,048	
	Salaries—			Controlling Office (Survey).							
			PROVINCIAL.								
			Extra Deputy Superintendent . .		..	13,200		22,250	}	28,977	
			Director of Surveys . . . . .		1,354	6,000		2,750			
			Local Allowance . . . . .		169	250					
			Charge Allowance . . . . .		..	2,000		3,977			
			Superintendent . . . . .			1,523	21,450				
Establishment—				Police guards and Tindals . . .		240	730			}	16,868
				Clerk, etc. . . . .		1,735	6,270		6,364		
				Servants and Guards varying from Rs 15 to 16 . . . . .		625	900		1,664		
			Temporary Establishment . . .		136	4,740		8,340			
			Local Allowance . . . . .		...	400		...	}	5,515	
			Leave Allowance . . . . .		...	150		...			
			Royal Bonus . . . . .		..	...		...			
			Travelling Allowance of Officers Ditto of Estab. . . . .		91 200	4,000 1,200	13,190	3,931 1,557			
	Allowances—			Ditto of Temp. Estab. Compensation for Dearness of Provision . . . . .		... 20	200 ..		.. 27		
							311	5,400			
			Purchase of Typewriters . . . .		..	20		...	}	2,033	
			Petty Construction and Repair . .		...	10		37			
			Purchase of Stores and Tents . . .		...	200		169			
			Conveyance of Tents, Stores, etc. .		100	1,500		476			
Supplies and Services—				Value of Medical Stores . . . .		...	20		26	}	1,695
				Supply of clothing to menials . .		..	150		195		
				Mathematical Instrument . . . .		...	100		1,130		
				Printing at Private Presses . . .		...	10		...		
	Contingencies—						100	2,010			
				Temporary Boat Establishment . .		...	20		...	}	1,695
				Cost of Books and Maps . . . .		...	20		924		
				Purchase and Repair of Furniture .		...	100		8		
				Maintenance of Stores . . . . .		100	100		...		
				Rents, Rates and Taxes . . . .		...	1,350		1,299	}	3
			Postal Commission . . . . .		...	10		32			
			Service Postage and Telegram Charges . . . . .		...	1,000		809			
			Hot-weather Charges . . . . .		...	200		169			
			Miscellaneous . . . . .		100	600		165	}	24	
		Cost of Country Stationery . . .		..	50		20				
		Hospital Expenses . . . . .		10	20		...				
		Pay of Sweepers . . . . .		20	250		206				
		Repair of Tents . . . . .		...	200		...	}	3		
		Repair of Instruments . . . . .		100	50		...				
		Deduct—Recoveries on account of Maps . . . . .	...	...	...	3,970	1,944				
		Carried over . . . . .			5,000	46,020			55,088		

DETAILED ACCOUNT No. 3A.—LAND REVENUE.—SURVEY AND SETTLEMENT—*contd.*

DETAILED ACCOUNT NO. 3A.—LAND REVENUE.—SURVEY AND SETTLEMENT												
	Numbers.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.		
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Salaries—			Controlling Office Survey—contd.									
			PROVINCIAL—contd.									
			Brought forward				5,000		46,020		55,088	
			Deduct—Proportionate share chargeable to—									
			{ Traverse Section { Bengal Surveys					4,880		12,234		
			{ Bihar Surveys					10,371				
			{ Other Surveys					15,141		11,327		
			{ Bihar Drawing Office					10,063				
			{ Bengal Do.					1,018				
			Deduct—Amount debitable to India					41,473		23,561		
			Deduct—Amount debitable to Bengal					4,547		9,107		
			Total Controlling Office Settlement Operations, Bihar.				5,000		46,020	22,743	55,411	
			IMPERIAL								—323	
		1	1	Settlement Officer 1 (1,383-5-4) <sup>4</sup>	15,930		19,500		18,000		18,051	
		113		Assistant Settlement Officers 2 (866-10-8) <sup>4</sup> for the whole year, 1 (866-10-8) <sup>4</sup> for 7 months, 1 (400), 1 (300) for the whole year, 2 (200), 14 (250) for 6 months, 9 (350), 1 (203) for 5 months, 15 (350), 10 (250) for 4½ months, 1 (200) for 4 months, 4 (200) for 3 months, 10 (350), 10 (250), 5 (200) for 2 months, 1 (10 (350), 16 (250) for 1 month	1,35,042		1,18,000		78,890		82,142	
			4	Professional Adviser	2,608		1,410		2,213		8,400	
				Exchange Compensation Allowance	2,608		3,165		2,213		2,131	
				Local Allowance	...		...	1,42,075	24,600	1,23,703	100	1,10,824
	Establishment—			Of Settlement and Asstt Settlement Officers—		1,53,536						
				Clerks (Temporary)	14,088		480		12,048		264	
				Servants (Do.)	2,298		1,213		1,980		9	
				Temporary Establishment of Settlement Officers	426		1,10,000		673		1,12,213	
				Temporary Establishment of Assistant Settlement Officers	61,482		...		30,997		199	
				Field Establishment	63,297		...		55,730		103	
				Job (Contract) Work	1,55,955		1,25,000		1,15,774		67,729	
			Police guards	...		117		...		81		
			Travelling Allowance of Officers	37,000	2,97,546	25,000	2,36,810	30,000	2,26,202	18,858	1,80,598	
			Ditto of Establt.	16,000		5,000		11,500		5,630		
Allowances—			Compensation for dearness of Provision	...		600		...		...		
			Purchase of Boats	...	53,000	...	30,600	...	41,500	18	24,488	
			Carriage and Cost Forms	1,500		1,000		1,600		600		
			Purchase of Tents	4,000		...		2,300		1,004		
			Petty Construction and Repairs	1,150		500		500		210		
			Value of Medical Stores	25		...		175		549		
			Cost of Books and Maps	100		100		175		430		
			Remuneration to Copyists	7,000		14,000		11,300		17,982		
			Cost of Mathematical Instruments	300		8,500		300		392		
			Printing at Private Presses	1,200		2,500		1,250		1,550		
Supplies and Services—			Boundary Pillars	250		...		400		...		
			Buildings	4,000		...		2,500		...		
			Hot-weather Charges	1,500	19,525	450	26,600	850	20,500	1,393	22,735	
			Cost of Country Stationery	650		300		300		306		
			Tour Charges	...		10		...		...		
			Office or Ground Rent	...		1,200		4,500		1,256		
			Municipal Rates and Taxes	8,710								
			Carried over	10,860	5,23,657	1,960	4,36,085	5,650	4,11,905	2,955	3,38,645	
	Contingencies—											

DETAILED ACCOUNT NO. 3A.—LAND REVENUE.—SURVEY AND SETTLEMENT—*contd.*

	Numbers.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment—   <											

DETAILED ACCOUNT NO. 3A—LAND REVENUE.—SURVEY AND SETTLEMENT—contd.											
	Numbers		Other Settlement Operations, Chota Nagpur, etc.	Budget Estimate, 1914-15		Revised Estimate, 1913-14.		Budget Estimate <sup>6</sup> , 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			IMPERIAL								
Salaries—		1	Settlement Officers, (1,500) <sup>4</sup> for 10 months . . . . .	11,400		18,600		17,400		17,613	
			Assistant Settlement Officers . . . . .	70,925(a)		75,000		98,964		90,408	
			Professional Advisers . . . . .							10,450	
		3	Exchange Compensation Allowance . . . . .	1,572		2,212		2,212		2,985	
					87,197		95,812		1,18,576		1,21,456
Establishment—			Of Settlement Officers—								
			Clerks (Temporary) . . . . .	8,976		635		8,880		4,611	
			Sub-Assistant Surgeons . . . . .			500				160	
			Servants (Temporary) . . . . .	1,200		10		1,005		477	
			Temporary Establt of Settltd Officers	23,642		95,000		57,649		58,853	
			Ditto of Asst Settltd. Officers . . . . .			15,000		2,177		58,784	
			Ditto of Collector . . . . .							6,723	
			Field Establishment . . . . .	54,026		18,740		55,734		7,639	
			Police (guards) . . . . .			100				131	
			Job (Contract) Work . . . . .	47,630		46,423		84,482		1,20,758	
					1,35,534		1,78,408		2,09,990		2,58,166
Allowances—			House Allowance . . . . .							110	
			Compensation for dearthness of provision . . . . .			300					
			Travelling Allowance of Officers . . . . .	14,350		24,000		24,675		24,044	
			Ditto of Establs. . . . .	1,900		6,000		3,025		3,959	
					16,250		30,300		27,700		28,113
Supplies and Services—			Cost of Europe stores . . . . .			1,000					
			Freight on Do. . . . .			10					
			Cost and Carriage of Forms . . . . .	1,100		500		1,200			
			Purchase of Tents, Stores, etc. . . . .	3,000		1,000		3,000		6,419	
			Petty Construction and Repairs . . . . .	150		100		100			
			Cost of Books and Maps . . . . .	150		50		100			
			Remuneration to Copyists . . . . .	2,290		4,000		2,370		4,019	
			Cost of Mathematical Instruments . . . . .	1,000		500		1,000		740	
			Printing at Private Presses . . . . .	150		50		150			
			Value of Medical Stores . . . . .	530		100		500		182	
			Buildings . . . . .			7,000		8,000			
			Value of cadastral maps . . . . .							3,736	
					8,280		14,310		16,420		15,096
Contingencies—			Hot-weather Charges . . . . .	350		100		175		1,004	
			Cost of Country Stationery . . . . .	250		10		200			
			Tour Charges . . . . .							1,048	
			Purchase and Repair of Furniture . . . . .	1,400		600		705			
			Rent of telephone lines . . . . .			300				325	
			Service Postage and Telegram Charges . . . . .	930		500		1,255		909	
			Repairs of Tents . . . . .	500		100		250		75	
			Rents, Rates and Taxes . . . . .	500		100		300		783	
			Miscellaneous . . . . .	7,000		29,500		7,700		18,588	
			Pay of Menials . . . . .							2	
			Unforeseen Charges . . . . .	10,159				12,679			
			Contingencies of copying press . . . . .	50		100		50		581	
					21,139		31,310		28,314		23,315
			Add—Ranchi Drawing Office . . . . .		1,500		2,000		2,000		
					2,69,900		3,52,140		3,98,000		4,46,146
			Add—Share of cost of the Office of the Director of Land Records and Surveys transferred from page 35 . . . . .		10,339		13,860		13,860		7,033
			Deduct—Amount for revaluation work in Hazaribagh . . . . .				7,000		7,000		
			Deduct—Amount refunded to Imperial on account of settlement charges of Government and temporarily Settled Estates . . . . .								20,457
			Deduct—Amount recoverable from Private Wards States . . . . .				11,000				4,788
			Deduct—Amount recoverable from Landlords and Tenants . . . . .								3,97,773
			Add—Ditto Ditto . . . . .								3,86,617
			<b>Total Other Settlement Operations—Chota Nagpur, etc., Imperial</b>		2,80,239		3,48,000		4,04,860		4,26,778
			$\frac{1}{2}$ share recoverable from Landlords and Tenants . . . . .		2,10,179		2,61,000		3,03,645		
			$\frac{1}{2}$ share to be borne by Govt. . . . .		70,060		87,000		1,01,215		

(a) Includes provision for 2 covenanted officers at Rs. 900 a month for 9 months.

DETAILED ACCOUNT NO. 3A.—LAND REVENUE—SURVEY AND SETTLEMENT— <i>conold.</i>										
	Numbers.		Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14	1914-15.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			<b>Other Settlement Operations—<i>contd.</i></b>							
			PROVINCIAL.							
<i>Salaries—</i>	1		Settlement Officers (1,500) <sup>4</sup> for 3 months . . . . .	4,320		10,500		4,800	...	
	10		Assistant Settlement Officer 1 (900 <sup>4</sup> for 7 months, 1 (350) for 12 months, 5 (250) for 5 months, 3 (250) for 7 months . . . . .	21,748		8,800		1,800	8,659	
	2		Exchange Compensation Allowance Local Allowance . . . . .	618		150		1,500	..	
<i>Establishment—</i>				26,716		19,480		8,400	...	8,659
			Of Settlement and Assistant Settlement Officers—							
			Clerks (Temporary) . . . . .	2,380		337		1,680	...	
			Servants Do. . . . .	858		.		792	..	
			Temporary Establishment . . . . .	.		25,000		...	8,388	
			Field Establishment (Temporary) . . . . .	27,118		5,000		9,910	1,120	
			Job (Contract) Work . . . . .	31,633		15,000		18,020	.	
<i>Allowances—</i>				62,289		15,337		30,432		9,508
			Travelling Allowance of Officers . . . . .	4,215		5,000		3,000	1,468	
			Ditto of Estab. . . . .	650		1,000		300	514	
			Compensation for dearness of Provision . . . . .			100			.	
<i>Supplies and Services—</i>				4,915		6,100		3,300		1,982
			Value of Medical Stores . . . . .	510		100		100	25	
			Cost and Carriage of Forms . . . . .	510		10		100	6	
			Petty Construction and Repairs . . . . .	50		..		..		
			Cost of Mathematical Instruments . . . . .	..		500		..	3,061	
			Cost of Cadastrial Maps . . . . .	...		..		..	313	
			Printing at Private Presses . . . . .	170		20		100	7	
			Remuneration to Copyists . . . . .	460		18,000		200	1,400	
			Cost of Country Stationery . . . . .	200		100		100	17	
			Purchase of Tents, Stores, etc. . . . .	3,000		900		..	360	
<i>Contingencies—</i>				4,900		19,630		600		5,189
			Hot-weather Charges . . . . .	120		50		100	55	
			Cost of Books and Maps . . . . .	60		20		...	...	
			Rents, Rates and Taxes . . . . .	825		600		600	400	
			Service Postage and Telegram Charges . . . . .	540		100		100	105	
			Purchase and Repair of Furniture . . . . .	600		100		200	200	
			Repairs of tents . . . . .	125		20		...	...	
			Office Expenses and Miscellaneous . . . . .	5,700		5,000		500	3,297	
			Unforeseen charges . . . . .	5,210	13,180	...	5,890	1,768	3,268	4,057
					1,12,000		96,437		46,000	29,395
			<i>Deduct—</i> Recoverable from Private and wards estate . . . . .	..		...		...	...	3,900
			Settlement of Pahariah Village in Santhal-Parganas . . . . .		10,000		...	19,000	...	
			Settlement of Kolhan Government Estate . . . . .	..		...		...	...	
			Ranchi Drawing Office . . . . .		4,800		4,000	4,000	..	
			<b>TOTAL PROVINCIAL</b> . . . . .		1,26,800		1,00,437	69,000		33,295
			<b>Total Other Settlement Operations</b>		4,07,039		4,48,437	4,73,860		4,60,073

## DETAILED ACCOUNT No. 3B.—LAND REVENUE.—CHARGES OF DISTRICT ADMINISTRATION.

Vide APPENDIX, PAGE 162.

SUMMARY.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GENERAL ESTABLISHMENT . . . . .			16,96,361		16,33,700		16,71,633		15,92,923	
SUB-DIVISIONAL ESTABLISHMENT . . . . .			98,150		1,10,000		98,496		1,03,427	
PARTITION ESTABLISHMENT . . . . .			—10,000		—28,700		—		—28,998	
RECORD-ROOM (OR COPY-M <sup>g</sup> ING) ESTABLISHMENT . . . . .			12,000		12,000		7,336		11,153	
MANAGEMENT OF PRIVATE ESTATES UNDER ACT X OF 1892 . . . . .			29,792		26,000		28,800		26,983	
LUMP PROVISION FOR FURNISHING DISTRICT OFFICERS FOR INCREASE OF THE CADRE OF THE PROVINCIAL ESTIMATE SERVICE . . . . .			25,000				20,000			
			18,51,303				18,26,265			
For rounding . . . . .			103				735			
TOTAL				18,51,200		17,53,000		18,27,000		17,05,488

Salaries—	Numbers.		DETAILS.													
			General Establishment.													
			Collectors and Magistrates—													
	5	6	1st Grade (2,250) <sup>4</sup> . . . . .	1,55,520	}	4,23,000	}	1,29,600	}	4,26,739						
	9	8	2nd „ (1,800) <sup>4</sup> . . . . .	1,65,888												
	5	6	3rd „ (1,500) <sup>4</sup> . . . . .	1,03,680												
			Joint Magistrates and Collectors—													
	10	11	1st Grade (900) <sup>4</sup> . . . . .	1,14,048	}	1,44,000	}	1,03,680	}	1,48,180						
	12	10	2nd „ (700) <sup>4</sup> . . . . .	80,640												
			Assistant Magistrates and Collectors—													
	11	12	1st Class (500) <sup>4</sup> . . . . .	69,120	}	40,000	}	1,65,888	}	56,245						
	10	12	2nd „ (450) <sup>4</sup> . . . . .	62,208												
	11	10	3rd „ (400) <sup>4</sup> . . . . .	46,080												
	1		Statutory Civilian . . . . .	..				17,280		3,609						
			Deputy Collectors and Deputy Magistrates—													
	4	4	1st Grade (800) . . . . .	38,400	}	7,90,000	}	38,400	}	7,30,130						
	5	4	2nd „ (700) . . . . .	33,600												
	11	12	3rd „ (600) . . . . .	86,400												
	31	29	4th „ (500) (a) . . . . .	1,71,000												
	47	50	5th „ (400) (b) . . . . .	2,28,600												
	42	46	6th „ (300) (c) . . . . .	1,62,600												
	47	55	7th „ (250) . . . . .	1,65,000												
			Local Allowance of Dy. Commr., Angul (200) . . . . .													
			Do of Dy. Magtes. for charge of Sub-Divisions, 2 (100) . . . . .													
			Probationary Dy. Magtes. and Dy. Colls., 14 (100) . . . . .													
	77	79	Sub-Dy Magtes and Colls., 3 (250), 10 (200), 17 (175), 26 (150), 23 (100) . . . . .	1,43,100		1,36,000		1,56,900		1,18,613						
			Local Allowance of Sub-Dy. Colls., Angul 3 (50) . . . . .													
			Probationers' subsistence allowance, 6 (50), 1 (105) . . . . .													
	68	69	Exchange Compensation Allowance . . . . .	4,860		5,200		7,800		4,410						
			TOTAL SALARIES—LAND REVENUE SHARE . . . . .													
			Deduct—Probable Savings . . . . .													
			Deduct—Moiety transferred to “19A.—Law and Justice—Courts of Law, Criminal Courts” (page 61) . . . . .													
			TOTAL SALARIES—LAND REVENUE SHARE . . . . .													
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(a) Rs. 250 of one  
 (b) „ 250 of 3, Rs. 200 of one } debitable to Partition Estate.  
 (c) „ 250 of one  
 953

DETAILED ACCOUNT No. 3B—LAND REVENUE—CHARGES OF DISTRICT ADMINISTRATION—*contd.*

Vide APPENDIX, PAGE 162

	Numbers.		General Establishment <i>contd.</i>	Budget Estimate, 1914-15		Revised Estimate, 1913-14		Budget Estimate, 1913-14		Accounts, 1912-13.	
	1913-14	1914-15		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Office Establishment— <i>contd.</i>	51	52	Brought forward	93,952	8,36,000	6,02,000	8,00,000	5,93,952	8,00,000	6,07,196	7,70,474
	1500	157	Potdus 9 (15), 12 (12), 31 (10)	7,000		5,500		6,948		6,506	
			Poonas, Difficulties, and Servants 2 (12), 23 (10), 60 (1), 16 (1) (7)	1,21,180		81,000		1,16,412		97,275	
			1,004 (6), 10 (5), 11 (7-8)	26,000		21,000		21,000		6,903	
			Patilpeons	6,300		3,000		5,850			
	156	150	Allowance to Shorthand Typist	1,720				18,720			
	2	2	" to peonies (10)	150		400		450		419	
			Motor Launch Establishment							210	
			Royal bonus								
			Temporary Establishment at last time	2,115		2,000		2,000		1,935	
			For for Land Acquisition	1,872		1,375		1,670		1,230	
			Temporary comprising clerk	11,700		10,000		8,100		5,109	
			Other Temporary Establishment	11,000		17,137		9,612		22,511	
	1	1	Local Establishment 1 (9)	6		96		9		9	
	2	2	Idempnt Establishment 2 (8)	192		192		192		242	
			AT—Amount transferred from Excise	5,000							
Collectors' Certificate Establishment—			Total	1,205							
			Deduct—Probable savings	76,200							
			Total	1,000		7,50,000		7,5,362		7,52,583	
			24th share transferred to 19A Law and Justice—(page 61)	3,24,000		00,000		3,15,945		3,01,033	
			Deduct—Excesses on account of land acquisition Establishment for Local Funds							—235	
			TOTAL LAND REVENUE SHARE		1,50,000		1,50,000		1,73,017		4,51,265
	71	69	Clerks 3 (5), 6 (15), 7 (10), 20 (35)	27,510		12,000		27,000		11,724	
	6	6	12 (25), 11 (20)	111		200		111		610	
			Servants 1 (7), 5 (1)	3 (1)		250		103		2,587	
			Temporary Establishment							215	
			Royal bonus								
			Deduct—Amount payable by Local Funds	31,630		15,000		3,107		15,000	
			Total	12,320	19,310		1,00,000	19,707			15,026
	95	95	Kamungous 11 (75), 20 (50), 30 (30)	1,040 (b)		30,000		3,110		4,133	
	98	99	Chummen } 15 (10), 11 (9), 20 (8), Measurers } 2 (7), 17 (5), 28 (1)	7,200		2,200		8,281		8,307	
Kanungo Establishment—	2	2	Clerks 2 (25)	(a) 750		502		750		664	
			Temporary Establishment and Contingencies	480		900		600		755	
			Servants 7 (6)	504		432		432		9	
	6	7	Travelling Allowance	9,000		8,600		9,000		8,372	
			Royal bonus							5	
			Compensation for dearness of provision							3	
			For rounding	10	63,500	100	61,500	62,706		62,453	
			TOTAL ESTABLISHMENT—		5,6,410		5,2,500	5,55,510		5,28,744	
			Travelling Allowance of Officers	1,38,000		1,36,000		1,38,000		1,30,591	
			Travelling Allowance of Establishment	20,000		17,000		20,000		17,843	
			House Allowances	2,310		2,000		2,000		2,205	
			Compensation for dearness of provision	10,000		10,000				206	
			Deduct—Morty of Travelling and House Allowance of Officers and 24th of Travelling and G C Allowance of Establishments transferred to "19A—Law and Justice Courts of Law, Criminal Courts" (page 61)	82,155	88,155	79,800	85,200	78,000	82,000	73,819	77,226
			Telephone Charges	605		900		505		639	
Supplies and Services—			Purchase of Bicycles			1,000				749	
			Purchase of Typewriters	4,100		4,000		3,486		2,241	
			Compensation for land taken for public purposes	9,765		2,024		13,495		231	
			Value of Mathematical Stores	810		1,000		1,210		1,002	
			Diet and Hospital expenses of wounded persons (criminal)			4,000		2,140		2,308	
			Diet and travelling allowance to Witnesses			45,000		39,000		41,519	
			Allowance to Jurors and Assessors			300		200		86	
			Purchase of Tents	6,000		1,000		8,139		7,522	
			Petty Construction and Repairs			1,000				1,202	
			Maintenance of Boundary pillars	2,000		2,000				299	
			Carried over	23,280	14,36,965	62,224	14,11,700	68,175	14,37,510	57,858	13,76,444

(a) Includes Rs 6-4-0 each per mensem for Local Allowance.

(b) " " 85-0-0 " " "

(c) " " 1-0-0 " " "

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DIETED ACCOUNT NO 3B—LAND REVENUE—CHARGES OF DISTRICT ADMINISTRATION—*contd.**Vide APPENDIX, PAGE 103*

	Numbers.			Budget Estimate, 1914-15		Revised Estimate, 1913-14		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15		Rs	Rs	Rs	Rs	Rs.	Rs	Rs.	Rs.
<i>Supplies and Services—contd</i>			<b>General Establishment—contd</b>								
			Brought forward	23,280	11,86,935	62,224	14,11,700	65,175	11,37,510	57,858	13,76,444
			Law Charges (Land Acquisition Cases) (Revenue)	2,630		1,750		15,000		5,835	
			Law Charges (other than Acquisition Case) (Revenue)	8,639		5,500				2,870	
			Charges for remittance of treasure (Revenue)	6,000		5,500				5,261	
			Feed and Keep of Elephants	376		376		376		182	
			Section writing	1,949		400		1,749		1,059	
			Remuneration to Copyists	1,21,000		1,25,000		1,25,000		1,23,550	
			Copying fees for obtaining copies of documents (criminal)			3,000		2,000		2,610	
			Cost of Criminal Maps (Revenue)	400		500				632	
			Cost of stores and repairs of steamers and boats	(a)		100					
			Rewards under Angul Regulation Act (Revenue)	2,000		250		1,000		1,430	
			Cooly-hire for conveyance of Dik to Officers camp	(a)		2,500					
			Value of Medical stores			100				1,933	
			Rewards for Proficiency in Typewriting			300					
<i>Contingencies</i>			<b>Total Supplies and Services</b>	1,69,274		2,10,000		2,16,300		2,03,520	
			4th Share Transferred to 19-A Law and Justice (page 3)	59,043		84,000		86,520		81,408	
			<b>Total Supplies and Service Land Revenue Share</b>		1,10,232		1,26,000		1,29,780		1,22,112
			Process-serving Charges	6,816		3,000		5,500		1,787	
			Livories to peons	2,067		2,500		1,955		1,225	
			Purchase of Books and Publications	1,657		300		1,450		646	
			Rates and Taxes	16,000		21,000		24,000		22,699	
			Rents	6,000							
			Hot and Cold Weather Charges			18,000				18,490	
			Town Charges			6,500				3,204	
			Repair of Pents			2,000		139,900		1,235	
			Purchase and Repair of Furniture	1,26,160		13,000				7,990	
			Service Postage and Telegram Charges			11,000				16,214	
			Office Expenses and Miscellaneous			3,000				40,401	
<i>Establishment—</i>			Other Miscellaneous (Non contract)	2,155		2,000		2,573		781	
			Cost of transmission of records	10		60		60		—52	
			Motor launch contingencies	700		500		1,580		789	
			Charges for purchase of estate sold for needs of revenue (Revenue)	300		100				332	
			Rewards to Process-serving peons	2,820		1,500		1,404		1,858	
			Pay of Sweepers	(a)		6,140		6,275		6,669	
			Repairs of Boats							17	
			<b>Total Contingencies</b>	1,65,074		1,60,000		1,84,697		1,57,285	
			Deduct—4th Share debitable to 19A—Law and Justice—Criminal Courts and (page 61)—								
			For rounding	65,910	99,164	64,000	96,000	73,579	1,10,818	62,918	94,367
								6,475			
			<b>Total General Establishment</b>		16,96,361		16,33,700		16,71,633		15,92,923
			<b>Sub-Divisional Establishment.</b>								
	39	39	Clerks 10 (100), 14 (80), 15 (70), + L. A. 14 P. M.	38,208				38,040		154,685	
	276	277	Do 12 (50) 25 (45), 51 (40), 57 (35), 63 (30), 66 (25), 1 (26), 2 (20), + L. A. 29 + P. A. 2	1,12,764		1,51,000		1,10,856			
	276	331	Peons, Duffies, and Servants, 31 (10), 8 (8), 27 (7) 160 (6), 2 (5)	18,328		10,000		22,224		31,889	
			Temporary Establishment	8,000		10,000		11,194		8,897	
			Apprentice Allowance 19 (10)	2,280				2,160		..	
			Leave Allowance	1,220				516		—16	
			Royal Bonus	..				..			
					1,81,300		2,04,000		1,84,990		1,95,455
<i>Allowances—</i>			Travelling Allowance of Establishment	12,000		12,000		12,000		11,239	
			Compensation for dearness of provision	3,000		4,000		..		161	
			For rounding		15,000		16,000		12,000		11,400
								2			
			Deduct—Money transferred to "19A—Law and Justice—Courts of Law, Criminal Courts" (page 62)		1,90,300		2,20,000		1,96,992		2,06,855
				98,150		1,10,000		98,496		1,03,428	
			<b>Total Sub-Divisional Establishment</b>		98,150		1,10,000		98,496		1,03,427

(a) Included in the contract contingent grant.



DETAILED ACCOUNT NO. 3B.—LAND REVENUE.—CHARGES ON DISTRICT ADMINISTRATION—*concluded*

Vide APPENDIX, PAGE 163.

	Numbers.			Budget Estimate, 1914-15.		Revised Estimate, 1913-11.		Budget Estimate, 1913-11		Accounts, 1912-13.	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Partition Establishment.											
Salaries -	9	8	Deputy and Sub-Deputy Collectors, 1 (500)(b), 3 (100)(c), 1 (400)(d), 1 (300)(e), 2 (250)	23,400				25,200		21,926	
			Leave Allowance	1,600							
					25,000		25,000		25,200		21,926
Establishment—	2	2	Clerks 2 (10)	1,110				1,110			
	39	40	Do 7 (50) 2 (15) 7 (40) 9 (35), 5 (30), 1 (26) 6 (25)	17,412		18,000		18,472		17,639	
	20	20	Servants 1 (7), 22 (6)	1,920		1,200		1,518		1,315	
			Measum, Establishment	25,725		27,500		30,000		26,150	
			Temporary Establishment	15,732		15,000		15,000		11,153	
			Leave Allowance					2,570			
			Royal Bonus							90	
Allowances—			Travelling Allowance of Officers	1,000	65,232	3,150	62,000	4,500	69,000	3,478	56,707
			Travelling Allowance of Estab	2,500		2,600		3,000		2,126	
			Grum Compensation Allowance	200		250					
					6,700		6,300		7,500		5,601
Contingencies—			Office Expenses and Miscellaneous	25,000		25,000		20,000		29,871	
			Refund	20,000		20,000		15,000		12,650	
					45,000		15,000		65,000		42,521
					1,41,932		1,38,300		1,66,700		1,29,758
					1,51,902		1,67,000		1,66,700		1,58,756
			Deduct—Recoveries								
			Total Partition Establishment		—10,000		—25,700				—28,998
Record-room (or copy-making) Establishment (a).											
Establishment—			Record-keepers			900				125	
			Temporary Establishment			6,000				7,542	
Contingencies, etc—			Contingencies			5,100				3,186	
			Total Record-room Establishment.		12,000		12,000		7,336		11,153
Management of Private Estates under Act X of 1892.											
Establishment -	46	8	Clerks 1 (100), 3 (70), 1 (60)	6,600				9,984		21,223	
	36	36	Do 5 (50), 1 (45), 5 (40), 5 (35), 7 (30), 11 (25), 1 (15), 1 (12)	11,184		21,200		11,280			
	16	16	Servants 3, (7) 13, (6)	1,183		1,200		1,116		1,381	
			Temporary Establishment	915		1,000		1,000		1,386	
			Leave Allowance	995				1,545			
			Royal Bonus							229	
Allowances -			Travelling Allowance	200	23,882	100	23,400	200	24,925	52	21,219
			Compensation for dearness of provision			100					
					200		200	200			52
Supplies and Services—			Printing at Private Presses		100		100	100			18
Contingencies—			Rents, rates and taxes	400		200		237		383	
			Service Postage and Telegram Charges	1,045		1,000		1,041		641	
			Office Expenses and Miscellaneous	1,600		1,160		1,522		1,670	
					3,015		2,300		2,800		2,694
			Lump Provision for additional expenditure		2,292						
					29,519				28,025		
			For rounding		273				775		
			Total Management of Private Estates under Act X of 1892		29,792		26,000		28,800		26,983

(a) The charges for remuneration to copyists paid by fees are shown under the sub-head "General Establishment."

(b) Rs. 250

(c) Rs. 150 each

(d) Rs. 200

(e) Rs. 50

Debitable to General Establishment.

DETAILED ACCOUNT No. 3C.—LAND REVENUE —MANAGEMENT OF GOVERNMENT ESTATES.												
Vide APPENDIX, PAGE 163.												
SUMMARY PROVINCIAL				Budget Estimate, 1914-15		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.		
COLLECTION OF REVENUE				Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs.	
OUTLAY ON IMPROVEMENTS				1,49,050		1,50,000		1,50,000		1,53,324		
				1,42,750		1,27,000		1,19,000		96,717		
Total					2,91,800		2,77,000		2,69,000		2,50,041	
DETAILS												
Collection of Revenue.												
Salaries—	1	1	Deputy Collector, 1 (250)	3,000		2,700		3,000		3,234		
	2	1	Sub-Deputy Collectors, 1 (175)	2,100		2,500		3,900		3,450		
	1	1	Superintendent, Huanpu Market (200)	2,400		10,200		2,400		6,278		
					7,500		15,400		9,300		12,962	
Establishment—	7	6	Tehsildars, 1 (100), 2 (60), 1 (55), 1 (54), 1 (53)	4,584				5,268				
	52	47	2 (45), 1 (43), 1 (42), 6 (40), 6 (30), 1 (27), 13 (25), 7 (20), 2 (18), 5 (15), 3 (12)	14,808		16,000		15,420		15,189		
	4	3	Clerks 1 (70), 1 (65), 1 (60)	2,340				3,060				
	64	71	2 (50), 1 (48), 2 (15), 7 (40), 9 (30), 13 (35), 30 (25), 4 (22-8), 3 (20)	25,716		30,000		23,604		33,046		
	35	15	Patwaris 1 (15), 3 (12), 9 (10), 2 (9)	1,908		2,500		4,428		1,618		
	269	241	Servants 5 (10), 1 (8), 3 (7), 148 (6), 42 (5), 14 (4), 26 (3), 2 (2)	15,780		17,000		17,220		14,472		
			Temporary Establishment	16,586		13,500		13,500		13,502		
			Royal Bonus							—200		
						81,722		79,000		82,500		77,627
	Allowances—			House Allowance	200		200		180		60	
			Patwaris Allowance							359		
			Conveyance Allowance	984		900		264		1,003		
			Travelling Allowance of Officers	1,000		1,000		1,124		2,821		
Supplies and Services—			Ditto of Estab	3,537		3,500		2,632		153		
			Compensation for dearness of provision	3,000		3,000						
			Road and Public Works cesses (net payable by Government as holders)	59,000	8,741	59,000	8,600	59,000	4,200	9,259	4,396	
			Commission on Collection of Rents (a)	38,000		33,000		38,000		34,623		
Contingencies—			Feed and keep of Elephants			200						
					97,000		92,200		97,000		43,832	
			Rents, Rates and Taxes	1,042		2,000		2,000		959		
			Postage and Telegram Charges	797		800		800		670		
			Contingencies	9,734		10,000		10,200		11,657		
			Pay of Sweepers	1,688		1,000		1,000		819		
			Purchase of Typewriters							352		
					13,261		13,800		14,000		14,457	
					2,08,224				2,07,000			
					14				1,000			
Deduct—Recoveries from tenants on account of Road and P. W. Cesses					2,08,050		2,09,000		2,06,000		1,53,324	
					59,000		59,000		56,000			
Total Collection of Revenue					1,49,050		1,50,000		1,50,000		1,53,324	
Outlay on Improvements.												
Miscellaneous Public Improvements—			Temporary Establishment	199						56		
			Grant to Santhal Perganas Road Funds, etc., for improvements in Govt Estates	11,616								
			Petty Construction and Repairs	20,000						17,813		
			Agricultural Improvements	23,480						13,906		
			Sanitary Improvements	12,455						14,114		
			Miscellaneous	36,000						50,829		
			Special Improvements	23,000						..		
			Special grant for Angul	16,000								
	Total Outlay on Improvements					1,42,750		1,27,000		1,19,000		96,717

DETAILED ACCOUNT No. 3D —LAND REVENUE —LAND RECORDS.											
SUMMARY.											
PROVINCIAL.											
SUPERINTENDENCE				10,000		20,000		22,000		22,437	
DISTRICT CHARGES				2,60,000		1,36,000		2,71,000		2,40,637	
Total					2,70,000		1,56,000		2,93,000		2,63,074

(a) The Rent Collectors are paid by commission only.

DETAILED ACCOUNT No. 3D.—LAND REVENUE.—LAND RECORDS—*contd.*

Fide APPENDIX, PAGE 163.

	Numbers.		DETAILS.	Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Salaries—</b>	1	1	<b>Superintendence.</b>								
			Director of Land Records and Surveys (1,800) <sup>1</sup>	20,736		23,104		20,736		17,844	
			Local Allowance (250) <sup>1</sup>	2,880				1,728		1,296	
	1	1	Personal Asst. to the Director (300)	3,600		3,600		6,000		5,655	
	1	1	Exchange Compensation Allowance.	1,296		1,296		1,296		1,132	
					28,512		28,000		29,760		25,927
<b>Establishment—</b>	4	4	Clerks 1 (150—10—200), 1 (120—6—150) 2 (80—8—120)	5,928				5,544			
	4	4	„ 3 (60—4—80), 1 (40—60)	3,456		11,360		3,360		9,920	
	4	4	„ 2 (35—50), 2 (30—50)	2,160				2,112			
	7	7	Servants 1 (14), 1 (10), 2 (9), 3 (8)	792		600		792		700	
			Shorthand Allowance, 1 (50)	600		...		600		...	
			<b>Survey.</b>								
	...	6	Clerks 1 (100—125), 1 (80—100), 2 (60—80), 2 (40—60)	4,860		...		...		...	
	...	11	Servants 2 (15), 2 (7— $\frac{1}{2}$ —12), 6 (10) 1 (8— $\frac{1}{2}$ —12)	1,416		...		...		...	
			Ponus to Transferred Clerks	...	19,212	...	11,960	...	12,408	...	10,998
<b>Allowances—</b>			Grain compensation allowances	336		300		...		...	
			Travelling Allowance of Officers	4,000		4,000		4,000		2,232	
			Ditto of Establ.	1,000		1,000		1,000		918	
			House allowance	...		...		...		35	
					5,336		5,300		5,000		3,185
<b>Contingencies—</b>			Purchase of Umbrellas	15		10		10		...	
			Liveries to Peons	400		230		230		125	
			Hot weather charges	...		...		...		...	
			Purchase and Repair of Furniture	...		...		...		422	
			Service Postage and Telegram Charges	3,500		3,500		3,500		619	
			Office Expenses and Miscellaneous	...		...		...		944	
			Purchase of Books and Publication	100		100		300		551	
			Pay of Menials	...		20		...		20	
			Tour Charges	...		350		...		42	
					4,015		4,210		4,010		2,723
			Deduct—Share of cost of the Office of the Director of Land Records and Surveys chargeable to Bihar and other Imperial Settlement Operations (pages 24, 28 and 29)		57,475		49,470		51,208		42,833
			Deduct—Share control Traverse and drawing Office (pages 25 and 26)		38,077		29,470		29,470		20,396
			For rounding		8,554		...		...		...
					441		...		262		...
			<b>Total Superintendence</b>		10,000		20,000		22,000		22,437
<b>Salaries—</b>	2	2	<b>District Charges.</b>								
			Superintendent and Assistant Superintendent, 1 (100), 1 (64)		1,968		1,920		2,100		2,080
<b>Establishment—</b>	10	10	Revenue Inspectors, 3 (40), 3 (35), 4 (30)	4,140		4,500		4,140		3,821	
	43	46	Clerks 1 (50), 5 (45), 14 (40), 10 (35), 1 (31), 1 (30), 8 (25)	19,512		16,000		18,252		15,362	
	217	217	Patwaries 36 (12), 36 (11), 144 (10), 1 (8)	27,312		23,160		27,312		26,686	
	24	25	Servants 2 (8), 23 (7)	2,124		1,800		2,028		1,251	
			Temporary Establishment	7,000		5,000		7,000		6,822	
			Royal Bonus	...		...		...		—48	
					60,088		50,460		58,732		53,894
<b>Allowances—</b>			Field Allowance 10 (10)	1,200		1,200		1,200		1,302	
			Travelling Allowance of Officers	440		1,000		440		723	
			Ditto of Establishment	560		...		650		...	
			Compensation for dearness of Provision	300		1,300		...		...	
					2,500		3,500		2,290		2,025
<b>Supplies and Services—</b>			Purchase and repair of Instruments	500		...		...		278	
			Rewards to Patwaries	375		...		...		...	
			Cost of Stationery	...		...		300		...	
					875		4,396		300		278
<b>Contingencies—</b>			Pay of Menials	100		100		...		...	
			Service Postage and Telegram Charges	600		500		500		465	
			Office Expenses and Miscellaneous	3,300		3,400		2,500		3,799	
					4,000		4,000		3,000		4,264
			Lump provision for Land Registration Establishment under the control of the Board of Revenue	...		...		...		...	
			Lump provision	40,246		...		14,000		...	
			Maintenance of records-of-rights in Orissa	1,50,000		71,820		1,50,000		...	
				(b)		(c)		(b)		(a)	
			Deduct—Amount recoverable from Sambalpur Municipality for the pay of an Assistant Patwari	96		96		96		...	
					2,59,581			2,71,242		...	
			For rounding	419				242		...	
			<b>Total District Charges</b>		2,60,000		1,36,000		2,71,000		2,40,637

(a) Includes Rs. 830 as exchange compensation allowance.

(b) " Rs. 1,000 " " " "

(c) " Rs. 800 " " " "

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## 5.—SALT.

5.—SALT.										
IMPERIAL.			Detailed Account No.	Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.
			5A	Rs. ...	Rs. 69,000	Rs. 86,000	Rs. 65,131			
Salaries, Establishments and Contingencies .										
Lump Provision for Salt transferred from Excise .					1,35,000	...	...	...	...	
Total .					1,35,000	69,000	86,000	65,131		
DETAILED ACCOUNT NO. 5A.—SALT.—SALARIES, ESTABLISHMENT AND CONTINGENCIES.										
SUMMARY.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ESTABLISHMENT AT PORTS AND INLAND WAREHOUSE STATIONS, ETC. . . . .				...		1,000		1,000	991	
ORISSA SALT DEPARTMENT—										
ESTABLISHMENT IN TRACTS WITHIN ORISSA . . . . .				...		68,000		85,000	64,140	
Total .				...		69,000		86,000	65,131	
	Numbers.		DETAILS.							
	1913-14.	1914-15.								
Establishment at Ports and Inland Warehouse Stations, etc.										
Bonding Establishment.										
Establishment—	1		Darogah . . . . .		600		600	618		
	2		Peons . . . . .		168		168	168		
				...	768		768		786	
Allowances -			Compensation for dearness of Provision		24			...		
			Overtime Fees or Holiday Allowance . . . . .		100			172		
			Travelling allowance . . . . .		76			...		
				...	200		200	...	172	
Supplies and Services—			Law charges . . . . .		5					
			Scales and Weights . . . . .		...					
				...	5					
Contingencies—			Miscellaneous and Office Expenses . . . . .		27		42		33	
			For rounding . . . . .				1,010			
							10			
Total Establishment at Ports and Inland Warehouse Stations, etc. . . . .				...	1,000		1,000		991	
Orissa Salt Department.										
SUMMARY.										
Controlling Office . . . . .					1,414		1,600	1,105		
Establishment in Tracts within Orissa . . . . .					66,586		83,400	63,035		
Total .					68,000		85,000	64,140		
	Numbers.		DETAILS.							
	1913-14.	1914-15.								
Controlling Office.										
Establishments—	1		Clerk . . . . .		1,200		1,200	890		
	1		Servant . . . . .		94		96	72		
			Bonus to Transferred Clerks . . . . .		...		...	39		
					1,294		1,296		1,001	
Allowances—			Travelling Allowances . . . . .		20			5		
			Compensation for Dearness of Provision . . . . .		20			...		
			House Allowance . . . . .		...			19		
					40		200		24	
Contingencies—			Literies . . . . .		...		20	...		
			Postage and Telegram charges . . . . .		50		50	...		
			Miscellaneous . . . . .		30		30	80		
					80		100		80	
			For rounding . . . . .				1,596			
							4			
Total .					1,414		1,600	1,105		

DETAILED ACCOUNT NO. 5A—SALT.—SALARIES, ESTABLISHMENTS AND CONTINGENCIES—*contd.*

	Numbers.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment—			Orissa Salt Department.								
			ESTABLISHMENT IN TRACTS WITHIN ORISSA.								
			Executive Establishment.								
	1		Superintendent . . . . .			4,800		4,800		4,800	
	4		Clerks . . . . .			960		1,800		940	
	6		Servants . . . . .			180		504		203	
						5,940		7,104		5,943	
			Preventive Establishment.								
	5		Inspectors . . . . .			13,500		11,700		12,467	
	11		Sub-Inspectors . . . . .					6,000			
	5		Clerks . . . . .			1,800		1,800		1,471	
	196		Jemadars and Peons . . . . .			12,600		18,960		12,261	
			Royal Bonus . . . . .			...		...		5	
						27,900		38,460		26,204	
			Boat and Steam-Launch Establish- ment.								
	5		Engine Driver, Firemen, Steersman and Khalasis . . . . .			1,584		1,584			
	7		Manjis . . . . .			2,900		888			
	43		Boatmen . . . . .					3,804			
						4,484		6,276		4,448	
								51,840			
			Deduct—Probable Savings . . . . .					5,000			
							38,324		46,840		36,595
Allowances—		Travelling Allowance . . . . .			13,262		13,950		12,459		
		Overtime and Messing Allowance . . . . .			...		...		30		
		Grain Compensation Allowance . . . . .			1,500		...		...		
Supplies and Services—		Lighting charges of Steamers, etc. . . . .			100	14,762	...	13,950	...	12,489	
		Cost of Uniforms . . . . .			100		1,940		1,160		
		Law Charges . . . . .			250		250		...		
		Rewards . . . . .			100		520		69		
		Remittance Charges . . . . .			15		15		11		
		Boat and Launch Contingencies . . . . .			3,000		6,650		4,652		
		Hire and Repair of Steamers and Boats . . . . .			1,075		5,000		339		
		Tents . . . . .			300		300		1		
		Petty Construction and Repairs . . . . .			3,000		3,322		2,849		
		Medical Charges . . . . .			300		304		199		
		Arms and Accoutrements . . . . .			10		10		...		
		Rent of Telephone lines . . . . .			50		...		...		
Contingencies—						8,300		18,311		9,280	
		Rent, Rates, and Taxes . . . . .			1,200		1,202		807		
		Service Postage and Telegram Charges . . . . .			600		640		271		
		Other Charges . . . . .			3,200		2,600		3,565		
		Pay of Sweepers . . . . .			200		146		28		
						5,200		4,588			
								83,639		4,671	
								289			
		For rounding . . . . .									
		TOTAL ESTABLISHMENTS IN TRACTS WITHIN ORISSA . . . . .					66,586		83,400	63,035	

## 6.—STAMPS.

	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
		Rs.	Rs.	Rs.	Rs.
Superintendence	6A	7,800	3,000	3,000	2,575
Charges for the Sale of General Stamps	6B	57,000	57,000	51,000	49,937
Charges on Sale of Court-fees Stamps	6C	44,700	40,000	44,000	42,380
Discount on Plain Paper		7,500	7,000	7,000	6,902
Stamp Paper supplied from Central Store		1,28,000	1,22,000	1,50,000	1,10,834
<b>TOTAL</b>		<b>2,45,000</b>	<b>2,29,000</b>	<b>2,55,000</b>	<b>2,12,628</b>
<b>IMPERIAL SHARE—Oen-half</b>		<b>1,22,000</b>	<b>1,14,000</b>	<b>1,27,000</b>	<b>1,06,314</b>
<b>PROVINCIAL SHARE—One-half</b>		<b>1,23,000</b>	<b>1,15,000</b>	<b>1,28,000</b>	<b>1,06,314</b>

## DETAILED ACCOUNT NO. 6A.—STAMPS.—SUPERINTENDENCE.

	Numbers.		District Establishments.	Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment—	1	1	Clerk (45)		540		540		540		495
Supplies and Services—			Rewards to Informers		400		500		300		317
Contingencies—			Repair of Tents							...	
			Purchase and Repair of Furniture							...	
			Postage and Telegram Charges							20	
			Office Expenses and Miscellaneous							1,662	
			Miscellaneous Special				50			81	
					1,810		1,900		2,000		1,763
			Freight on stamps supplied from Central Stores		5,000		...		...		...
					7,750				2,840		
			For rounding		50				100		
			<b>Total</b>		<b>7,860</b>		<b>3,000</b>		<b>3,000</b>		<b>2,575</b>

## DETAILED ACCOUNT NO. 6B.—STAMPS.—CHARGES FOR THE SALE OF GENERAL STAMPS.

Discount on Sale of Bills of Exchange or Hoondies	450		540		436		444	
Discount on Sale of other General Stamps	56,550		56,460		50,564		49,493	
<b>Total</b>		<b>57,000</b>		<b>57,000</b>		<b>51,000</b>		<b>49,937</b>

## DETAILED ACCOUNT NO. 6C.—STAMPS.—CHARGES ON SALE OF COURT-FEES STAMPS.

	Numbers.									
	1913-14.	1914-15.								
Discount on Sale of Adhesive Stamps			40,500		35,880		39,550		38,973	
Discount on Sale of Stamps for Copies			4,380		4,000		4,380		3,407	
Establishment for the sale of Court Fee Stamps 1 (10)	1	1	120		120		120		...	
			45,000							
For rounding			300							
<b>Total</b>			<b>44,700</b>		<b>40,000</b>		<b>44,000</b>		<b>42,880</b>	

## 7.—EXCISE.

	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
Superintendence	7A	51,000	46,000	37,000	32,377
District Executive Establishment	7E	4,36,000	4,26,000	3,99,000	4,00,627
Distilleries	7C	74,000	69,000	1,12,000	87,696
Lump Provision for reorganisation		1,00,000	...	...	...
		<b>6,61,000</b>	<b>5,41,000</b>	<b>5,48,000</b>	<b>5,20,700</b>
<b>IMPERIAL SHARE—One-fourth</b>		<b>1,65,000</b>	<b>1,35,000</b>	<b>1,37,000</b>	<b>1,30,175</b>
<b>PROVINCIAL SHARE—Three-fourths</b>		<b>4,96,000</b>	<b>4,06,000</b>	<b>4,11,000</b>	<b>3,90,525</b>



DETAILED ACCOUNT NO 7A—EXCISE—SUPERINTENDENT											
	Numbers			Budget Estimate, 1914-15		Revised Estimate, 1913-14		Budget Estimate, 1913-14.		Accounts, 1912-13	
	1913-14	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries—	1	1	Administrative Establishment								
	1	1	Excise Inspector 1 (100)	1,500		1,500		4,800		290	
			Dy. Inspector, of Excise Intelligence Bureau, 1 (125)	1,500		1,500		1,500		..	
			Local Allowance 1 (10) 1 (30)	1,000		1,080		1,080		355	
	1	1	Dy. Coll. (or Per Asstt.) (100)	1,500		1,000		4,800		4,650	
			Special Allowance (50)	00		00		600		.	
Establishment—	11	11	Clerks, 1 (175) 1 (150), 1 (125) 1 (100), 2 (75), 2 (50), 2 (10), 1 (40)	10,920	12,750	11,300	12,700	11,520	12,780	12,986	5,298
	10	9	Servants, 1 (12), 1 (8), 3 (9) 1 (10)	972		1,000		1,014		815	
	2	2	Typists, 1 (10), 1 (32)	97				981			
	1	1	Motor Car Establishment (60)	720		509		720		530	
			Short-hand Allowance (50)	00				600			
	1	1	Probationer 1 (25)	300				300		15	
			Temporary establishment	360		200				195	
			Bonus to transferred clerks		11,805		15,000		15,168		14,841
Allowances—			Travelling Allowance of Officers	2,000		3,000		2,000		875	
			Ditto of Establt	1,000		4,000		1,500		3,714	
			Compensation for dearness of provision	120		600		.		1	
			House allowance			13				137	
Contingencies—			Telephone Connection	270		270	7,000	270	3,500	190	4,727
			Lavies to Peons and Servant	250		250		350		172	
			Four Charges								
			Purchase and Repair of Furniture							291	
			Hot and Cold Weather Charges							59	
			Pay of manuals		5,000			3,000		..	
			Service Postage and Telegram Charges							550	
			Office Expenses and Miscellaneous							4,130	
			Impulse of funds							776	
			Purchase of Clothing—Intrants	20		20		20		...	
			Maintenance of Clothing	10		10		10		...	
			Motor Car Expenses	1,700		1,000		1,000		912	
			Lunches of staff	150						.	
			Cost of Maps, Books and Publications	200		100		335		29	
			Purchase of Instrument	000		1,700				22	
			Rewards for services rendered	000		1,500				..	
			Purchase of typewriter	100	10,900		10,511		4,988	350	7,511
					5000				36,136		
					312				564		
			Per rounding								
			Total		1,000		10,000		37,000		32,377

DETAILED ACCOUNT NO 7B—EXCISE—DISTRICT EXECUTIVE ESTABLISHMENT										
Fide APPENDIX, PAGE 164										
SUMMARY										
SUDDER ESTABLISHMENT			1,08,573		1,08,578		93,973		97,243	
INSPECTION AND PREVENTION			1,99,111		1,91,122		1,72,220		1,82,275	
ALLOWANCES			1,28,500		1,21,500		1,33,300		1,21,109	
			1,30,097				3,99,193			
			97				493			
			Total		4,30,000		1,20,000		3,99,000	4,00,627

DETAILS										
Salaries—	11	11	Sudder Establishment.							
			Dy. Colls., 3 (400), 5 (300), 2 (250), 1 (600), 3 (500)	63,600		62,400		62,400		64,126
			Local Allowance, 7 (50)	4,200		1,200		1,200		3,972
Establishment—					67,500		66,600		66,600	68,098
	57	85	Clerk (60)	720						
			Clerks 4 (50), 8 (15), 11 (10), 16 (35) 18 (30) 25 (25), +L A, 1 (8)	34,236		35,000		23,676		25,909
	34	34	Servants 3 (12), 10 (7), 21 (6)	2,657(a)		2,000		2,657		2,803
			Temporary Establishment	3,240		475		1,010		415
			Royal Bonus							18
					40,853		10,978		27,373	29,145
			Total Sudder Establishment		1,08,653		1,07,578		93,973	97,243
Establishment—			Inspection and Prevention.							
	19	21	Clerks			200				425
			Preventive Insps. 2 (200) 3 (175), 5 (150), 4 (125), 10 (100)	38,100				28,500		32,631
	37	41	Do. Sub-Insp. 13 (70), 28 (60), +L A (14)	31,248		1,28,000		27,960		86,816
	105	111	Do. 42 (50), 52 (40), 17 (30)—L. A. (16)	56,472				52,872		
	575	595	Servants, 8 (15) 17 (12) 27 (10), 3 (9) 19 (8), 73 (7), 448 (6)+P. A. 1.	47,734(b)		40,722		45,888		47,373
			Temporary Establishment					17,000		15,104
			Royal Bonus	25,590		16,200				—74
			Total Inspn. and Prevtn.		1,99,144		1,94,122		1,72,220	1,82,275
Allowances—			Allowances.							
			Travelling Allowance of Officers	18,000		15,000		21,000		16,553
			Ditto of Establt.	1,08,000		1,04,000		1,12,000		1,04,205
			Conveyance Allowance	300		300		300		300
			Compensation for Dearness of Provisions	2,000		5,000		...		51
			Total Allowances		1,28,300		1,24,300		1,33,300	1,21,109

DETAILED ACCOUNT NO 7B—EXCISE—DISTRICT EXECUTIVE ESTABLISHMENT  
 Vide APPENDIX, PAGE 164

SUMMARY										
<b>SUDDER ESTABLISHMENT</b>				1,08,573		1,08,578		93,973		97,243
<b>INSPECTION AND PREVENTION</b>				1,99,111		1,99,122		1,72,220		1,82,275
<b>ALLOWANCES</b>				1,28,500		1,24,500		1,33,300		1,21,109
				1,36,097				3,99,193		
			Deduct—Probable savings	97				493		
<b>Total</b>					1,36,000		1,26,000		3,99,000	4,00,627

  

DETAILS										
<b>Salaries—</b>	11	11	<b>Sudder Establishment.</b>							
			Dy. Colls., 3 (400), 5 (300), 2 (250), 1 (600), 3 (500)	63,600	67,500	62,400	66,600	62,400	66,600	64,126
			Local Allowance, 7 (50)	4,200		4,200		1,200		3,972
<b>Establishment—</b>		1	Clerk (60)	720						
	57	85	Clerks 4 (50), 8 (15), 11 (10), 16 (35), 18 (30), 25 (25), +L.A. 1 (8)	34,236		35,000		23,676		25,909
	34	34	Servants 3 (8), 10 (7), 21 (6)	2,657(a)		2,000		2,657		2,803
			Temporary Establishment	3,240		975		1,010		415
			Royal Bonus							18
			<b>Total Sudder Establishment</b>	40,553		40,978		27,373		29,145
				1,08,653		1,07,578		93,973		97,243
<b>Establishment—</b>			<b>Inspection and Prevention.</b>							
	19	21	Clerks			200				425
			Preventive Inspns. 2 (200) 3 (175), 5 (150), 4 (125), 10 (100)	38,100				28,500		32,631
	37	41	Do. Sub-Inspns. 13 (70), 28 (60), +L.A. (14)	31,248		1,28,000		27,960		86,816
	105	111	Do. 42 (50), 52 (40), 17 (30)—L.A. (16)	56,472				52,872		
	575	595	Servants, 8 (15) 17 (12) 27 (10), 3 (9) 19 (8), 73 (7), 448 (6) +P.A. 1.	47,734(b)		49,722		45,888		47,373
			Temporary Establishment	25,590		16,200		17,000		15,101
			Royal Bonus							—74
			<b>Total Inspn. and Prevnt.</b>	1,99,144		1,94,122		1,72,220		1,82,275
<b>Allowances—</b>			<b>Allowances.</b>							
			Travelling Allowance of Officers	18,000		15,000		21,000		16,553
			Ditto of Establt.	1,08,000		1,04,000		1,12,000		1,04,205
			Conveyance Allowance	300		300		300		300
			Compensation for Dearness of Provisions	2,000		5,000		...		51
			<b>Total Allowances</b>		1,28,300		1,24,300		1,33,300	1,21,109

(a) Includes Rs. 17 as Local Allowance.

(b) " " 58 " " "

DETAILED ACCOUNT No. 7C —EXCISE.—DISTILLERIES.  
Vide APPENDIX, PAGE 164.

	Numbers		District Establishment.	Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries—	5	1	Superintendents .					9,000		601	
	1	1	Asstt Distillery Inspector (175) .	2,100		2,460		2,460			
Establishment—	15	11	Dy. Supdt (Kamungoes) 2 (80)		2,100		2,160		11,460		601
			4 (70), 1 (60), 4 (50) .	8,400		9,400		11,880		16,705	
	29		Clerks .			4,000		10,180		11,808	
	81	75	Servants 2 (8), 72 (6), 1 (7) .	5,460		4,376		6,180		4,689	
			Temporary Establishment .	3,168		3,000		11,524		5,410	
			Establishment for private Distilleries	8,976		8,976		5,144			
			Royal Bonus . . . . .							—101	
Allowances—			Travelling allowance . . . . .	2,000	26,001		29,752		45,408		38,508
			Compensation for dearness of Pro-							—5	
			vision . . . . .	522		222					
Supplies and Services—			Purchase of Type-writer . . . . .		2,522	100		400			—5
			Rewards for Secret Service . . . . .					2,000			
			Petty Construction and Repairs . . . . .	6,000		2,000		6,000		3,691	
			Rewards . . . . .	28,000		26,000		26,000		25,251	
			Cost of Land . . . . .			300					
			Purchase of instrument . . . . .					3,000			
Contingencies—			Rates and Taxes . . . . .	900	34,000	900		1,212	37,400		28,945
			Office and Ground-rent . . . . .	314		344		911		2,413	
			Hot and Cold Weather Charges . . . . .							1,592	
			Tour Charges . . . . .							103	
			Purchase and Repair of Furniture . . . . .							1,209	
			Do. and Repair of Tents . . . . .							74	
			Service Postage and Telegram Charges . . . . .	11,500		13,000		15,000		4,318	
			Office Expenses and Miscellaneous . . . . .							5,078	
			Pay of Sweepers . . . . .							38	
			Purchase of First Kits . . . . .	1,366		806		1,096		672	
			Maintenance of Clothing . . . . .	5,510		3,000		5,011		1,155	
			Special Contingencies . . . . .	130		120		120			
			Cost of Maps . . . . .			29					
					19,750			23,113			19,647
					84,376		18,199				
			Deduct—Amount recoverable from owners of Private Distilleries . . . . .		10,333	79,833		1,17,081			
			For rounding . . . . .		43	10,003		5,114			
								537			
			Total District Establishment . . . . .		71,000		69,000	1,12,000			87,193

8.—PROVINCIAL RATES.

	Detailed Account No	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
		Rs.	Rs.	Rs.	Rs.
PROVINCIAL.					
Collection of Rates and Cesses . . . . .	8A	...	..	..	33,668

DETAILED ACCOUNT No. 8A.—PROVINCIAL RATES —COLLECTION OF RATES AND CASSES

SUMMARY.	Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
COLLECTION. . . . .	75,000		76,000				71,881	
VALUATION AND REVALUATION . . . . .	50,000		76,000				45,930	
		1,25,000		1,52,000				1,17,811
Deduct—Portion debitable to Local { for collection								
„ „ valuation								
Deduct— $\frac{1}{2}$ share of recoveries on account of cost of collection of arrear Cesses . . . . .							80,558	
Deduct—Amount towards contribution for pension of the Cess Collecting Establishment . . . . .							63	
Deduct—Amount, recoverable from District Funds . . . . .		1,25,000		1,52,000			3,429	84,143
Total . . . . .		...		...				33,668



DETAILED ACCOUNT NO. 8A.—PROVINCIAL RATES.—COLLECTION OF RATES AND CESSSES—contd.											
	Numbers.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			DETAILS.								
			Collection.								
Establishment—	12		Clerks 4 (80), 5 (70), 3 (60) . . . . .	10,200						} 54,939	
	108		" 4 (50), 7 (45), 17 (40), 20 (35)								
			41 (30), 19 (25)	43,200							
	44		Servants, 2 (8), 6 (7), 35 (6), 1 (5) . . . . .	3,276							2,997
			Temporary Establishment . . . . .	5,635							3,647
			Royal Bonus . . . . .								130
Allowances— Supplies and Services— Contingencies—			Commission to Tahsildars . . . . .	2,300						...	
					64,611		63,600				61,713
			Grain Compensation Allowance . . . . .							180	
			Travelling Allowance . . . . .		552		550				180
			Process-serving Charges . . . . .								
			Service Postage and Telegram		1,273		1,270				264
			Charges . . . . .	791						716	
			Office Expenses and Miscellaneous . . . . .	7,794						8,987	
			Pay of Sweepers . . . . .	...						17	
			Hot and cold weather charges . . . . .	...						4	
					8,585		10,580				9,724
					75,021						
		For rounding . . . . .		21							
		Total Collection . . . . .		75,000		76,000				71,881	
		Valuation and Revaluation.									
Salaries—	...	...	Deputy and Sub-Deputy Collectors . . . . .		13,937		6,000			6,822	
Establishment—			Clerks (temporary) . . . . .	21,539						363	
			Servants . . . . .	821						185	
			Temporary Establishment . . . . .							25,712	
			Royal Bonus . . . . .	..						—50	
Allowances—			Travelling Allowances of Officers . . . . .		22,360		45,000			26,210	
			Ditto of Establish- ment . . . . .							302	
Supplies and Services— Contingencies—					1,331		4,000			1,936	
			Process-serving Charges . . . . .		7,387		7,000			522	
			Service Postage and Telegram								
			Charges . . . . .	324						174	
			Pay of menials . . . . .	4,777						7	
			Office Expenses and Miscellaneous . . . . .		5,101		14,000			10,259	
				50,116						10,440	
		Probable Savings . . . . .		116							
		Total Valuation, etc. . . . .		50,000		76,000				45,930	

9.—CUSTOMS.					
	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
IMPERIAL.		Rs.	Rs.	Rs.	Rs.
Sea Customs—Salaries, Establishments, and Contingencies . . . . .	A	19,000	18,000	17,000	16,917

DETAILED ACCOUNT No. 9A.—CUSTOMS.—SEA CUSTOMS—SALARIES, ESTABLISHMENTS, AND CONTINGENCIES.											
				Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
				Rs.	Rs.	Rs	Rs	Rs.	Rs.	Rs.	Rs.
SUMMARY.											
CALCUTTA . . . . .				...		...		...		568	
BALASORE . . . . .				10,000		9,100		8,700		8,153	
CUTTACK . . . . .				7,000		6,800		6,400		6,038	
PURI . . . . .				2,000		2,100		1,900		2,158	
TOTAL .					19,000		18,000		17,000		16,917
Establishment—	Numbers.		DETAILS.								
	1913-14	1914-15.									
Establishment—	1	1	Superintendent								
			Half the pay of the combined posts of the Port and Customs Officer, Chandbali (250)	3,000		3,000		3,000		3,000	
	1	1	Exchange Compensation Allowance	188		188		188		188	
			COLLECTOR'S ESTABLISHMENT.		3,188		3,188		3,188		3,188
	1	1	Clerk (50 to 100)	720	}	1,620		720	}	1,425	
	3	3	Clerks, 1 (30), 1 (25), 1 (15)	840				840			
	2	2	Servants (6)	144				144			
					1,704		1,704		1,704		1,607
			CASH DEPARTMENT—PREVENTIVE ESTABLISHMENT.								
	2	2	Servants, 1 (6), 1 (8)	168		168		168		276	
	1	1	Clerk (15)	180		180		180		270	
					348		348		348		546
			BOAT ESTABLISHMENT.								
	1	1	Serang (10)	120				120	}	584	
	4	4	Boatmen (8)	384				384			
			Temporary Establishment	150				150			
		Half the salary of Driver and Fireman	270				270				
				924		770		924		584	
Allowances—			Compensation for dearness of Provision	108		80		...		...	
			Overtime and Holiday Allowance	477		400		500		514	
			Travelling Allowance of Officers	} 950	}	950		950		850	
			Travelling Allowance of Establishment						97		
Supplies and Services—			Purchase and Repair of Preventive Service Boats		1,535		1,430		1,450		1,461
			Value of Dockyard Supplies	20		10		10		6	
			Petty Construction and Repairs	820		380		100		...	
			Charges under Act VI of 1863—	290		100		40		61	
			Rewards to Informers	10		10		10		...	
Contingencies—					1,140		500		160		67
			Purchase of Books and Publications	5		10		...		...	
			Rates and Taxes	27		27		27		27	
			Service Postage and Telegram Charges	200		110		150		196	
			Office Expenses and Miscellaneous	50		943		250		476	
			Purchase and Repair of Furniture	...		...		25		1	
			Hot-weather Charges	28		10		...		...	
			Proportionate cost of the Maintenance of the steam cutter "Gude."	1,150		...		...		...	
					1,460		1,100		452		700
					10,299				8,226		
		For rounding		299				474			
Total Balasore .					10,000		9,100		8,700		8,153

DETAILED ACCOUNT NO. 9A.—CUSTOMS —SEA CUSTOMS—SALARIES, ESTABLISHMENTS, AND CONTINGENCIES— <i>contd.</i>											
	Numbers			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Cuttack.											
COLLECTOR'S ESTABLISHMENT											
<i>Establishment—</i>	1	1	Assistant Superintendent (100) . . . . .	1,200		1,200		1,200		1,200	
	2	2	Clerks (60), (30) . . . . .	1,080		1,153		1,080		1,080	
	1	1	Servant (7) . . . . .	84		84		84		84	
BOAT ESTABLISHMENT											
	10	10	Dandees, 9 (10), 1 (8) . . . . .	1,176	} 1,507			1,176	} 1,510		
			2/3 of the Boat Establishment for duly Dak Service . . . . .	336				336			
					3,876		3,944		3,876		3,874
PREVENTIVE ESTABLISHMENT.											
	3	3	Preventive Officers, 1 (35), 2 (30) . . . . .		1,140		1,240		1,140		926
Allowances—											
			Compensation for Dearness of Pro- vision . . . . .	132		72				23	
			Travelling Allowance . . . . .	30				30		1,119	
			Overtime and Holiday Allowance . . . . .	1,271		1,050		1,070			
Supplies and Services—											
			Purchase and Repair of Boats . . . . .	500	1,433		1,122		1,100		1,142
			Fees for inspecting Vessels . . . . .								
			Value of Dockyard Supplies . . . . .	200				200			
Contingencies—											
			Service Postage and Telegram Charges . . . . .	60	700	60		60		45	
			Office Expenses and Miscellaneous . . . . .	10		434		40		51	
					100			100			96
					7,219						
					249						
			For rounding . . . . .								
			Total Cuttack . . . . .		7,000		6,800		6,400		6,038
Puri.											
BOAT ESTABLISHMENT.											
<i>Establishment—</i>	1	1	Clerk (10) . . . . .	720		828		720		728	
	1	1	Preventive Officer (50) . . . . .	600		600		600		814	
	1	1	Servant (3) . . . . .	36		36		36		36	
Allowances—											
			Overtime and Holiday Allowance . . . . .	600	1,356	500	1,464	300	1,356	320	1,578
			Travelling Allowance . . . . .	20				20			
Supplies and Services—											
			Petty Construction and Repairs . . . . .		620		500		320		320
					60		26		60		22
Contingencies—											
			Rates and Taxes . . . . .	35		35		35		27	
			Hot weather charges . . . . .	30		30				10	
			Service Postage and Telegram Charges . . . . .	25		25		25			
			Office Expenses and Miscellaneous . . . . .	20		20		50		201	
					110		110		110		238
					2,116						
					146						
			For rounding . . . . .								
			Total Puri . . . . .		2,000		2,100		1,900		2,158

10.—ASSESSED TAXES.					
	Detailed Account No	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
		Rs.	Rs.	Rs.	Rs.
Collection of Income Tax . . . . .	10A	44,000	43,000	41,000	39,382
IMPERIAL SHARE—ONE-HALF . . . . .		22,000	22,000	20,000	19,691
PROVINCIAL SHARE—ONE-HALF . . . . .		22,000	21,000	21,000	19,691

## DETAILED ACCOUNT No 10A —ASSESSED TAXES—COLLECTION OF INCOME TAX.

	Numbers.			Budget Estimate, 1914-15		Revised Estimate, 1913-14.		Budget Estimate, 1913-14		Accounts, 1912-13	
	1913-14	1914-15		Rs	Rs	Rs.	Rs	Rs	Rs.	Rs.	Rs.
<i>Establishment—</i>	11	12	Assessors 1 (125), 1 (115), 1 (105), 1 (95), 2 (85), 6 (80) . . . . .	13,080		13,000		12,600		13,560	
	30	30	Clerks 20 (30), 10 (25) . . . . .	10,200		10,600		10,620		10,443	
			Temporary Establishment . . . . .	2,052		1,000		1,414		491	
	43	43	Servants 43 (6) . . . . .	3,066		3,000		3,024		2,883	
			Royal Bonus . . . . .			.		.		—9	
<i>Allowances—</i>			Travelling Allowance of Establt . . . . .	12,000	28,423	12,000	27,600	10,500	27,658	9,138	27,363
			Compensation for dearness of Provi- sion . . . . .	258		500		...		6	
					12,253		12,500		10,500		9,144
<i>Contingencies—</i>			Livories to peons . . . . .	..		...		.		8	
			Rents, Rates and Taxes . . . . .	...		...		.		8	
			Town Charges . . . . .					.		40	
			Hot-weather Charges . . . . .					.		219	
			Purchase and Repair of Furniture . . . . .					.		141	
			Service Postage Charges and Telegram Charges . . . . .	3,110		2,900		3,000		2,066	
			Stationery purchased in the country . . . . .							13	
			Office Expenses and Miscellaneous . . . . .		3,110		2,900		3,000	376	
					43,796				41,158		2,370
			For rounding . . . . .		204				158		
			<b>Total District Establishment</b>		44,000		43,000		41,000		39,382

## 11 —FORESTS.

	Detailed Account No	Budget Estimate, 1914-15	Revised Estimate, 1913-14.	Budget Estimate, 1913-14	Accounts, 1912-13.
<i>PROVINCIAL</i>					
A—Conservancy and Works . . . . .		Rs 1,59,500	Rs 1,49,600	Rs. 1,43,000	Rs. 1,49,903
B—Establishments . . . . .	11B	2,40,500	2,23,400	2,25,000	2,06,703
<b>TOTAL</b>		<b>4,00,000</b>	<b>3,73,000</b>	<b>3,68,000</b>	<b>3,56,611</b>

## DETAILED ACCOUNT No 11A —FOREST.—A—CONSERVANCY AND WORKS

	Budget Estimate, 1914-15		Revised Estimate, 1913-14.		Budget Estimate, 1913-14		Accounts, 1912-13	
	Rs	Rs.	Rs	Rs.	Rs	Rs.	Rs.	Rs.
<b>SUMMARY.</b>								
I.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY . . . . .	8,000		8,000		12,000		8,564	
II.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS . . . . .	12,250		11,700		10,800		9,803	
III.—CONFISCATED DRIFT AND WAIF WOOD . . . . .	900		900		...		918	
V.—RENT OF LEASED FORESTS AND PAYMENTS TO SHARE- HOLDERS IN FORESTS MANAGED BY GOVERNMENT . . . . .	...		...		.			
VI.—LIVE AND DEAD STOCK . . . . .	4,450		4,450		4,500		7,507	
VII.—COMMUNICATIONS AND BUILDINGS . . . . .	89,920		87,400		78,600		94,811	
VIII.—DEMARCATION, IMPROVEMENT AND EXTENSION OF FORESTS . . . . .	40,690		34,400		34,600		25,804	
IX.—MISCELLANEOUS . . . . .	3,140		2,750		2,500		2,496	
	1,59,350							
For rounding . . . . .	150							
<b>Total</b>	1,59,500		1,49,600		1,43,000		1,49,903	

DETAILED ACCOUNT No. 11A.—FOREST.—A—CONSERVANCY AND WORKS—*contd.*

DETAILS.	Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>I.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY—</b>								
Timber	2,000		2,100		6,100			
Firewood and Charcoal	400		300		300			
Bamboos	5,600		5,600		5,600			
<b>Total Timber, etc.</b>		8,000		8,000		12,000		8,564
<b>VI.—LIVE AND DEAD STOCK—</b>								
Feed and keep of cattle	800		750		900			
Purchase of Stores, Tools, and Plant	3,650		3,700		3,600			
<b>Total Live and Dead Stock</b>		4,450		4,450		4,500		7,507
<b>VII.—COMMUNICATIONS AND BUILDINGS—</b>								
Roads and Bridges	43,920		43,183		46,000			
Buildings	42,520		41,272		30,000			
Other works	3,480		2,945		2,600			
<b>Total Communications, etc.</b>		89,920		87,400		78,600		94,811
<b>VIII.—DEMARICATION, IMPROVEMENT AND EXTENSION OF FORESTS—</b>								
Demarcation	2,040		2,500		3,650			
Compensation for land and rights	1,000		4,710		3,500			
Surveys	800		1,000		990			
Working Plans	850		400		450			
Sowing and planting	12,530		1,870		1,900			
Protection from fire	17,760		17,820		17,910			
Other works	5,710		6,100		6,200			
<b>Total Demarcation, etc.</b>		40,690		34,400		34,600		25,804
<b>IX.—MISCELLANEOUS—</b>								
Other Charges		3,140		2,750		2,500		2,406

## DETAILED ACCOUNT No. 11B.—FOREST.—B—ESTABLISHMENTS.

*Vide APPENDIX, PAGE 165.*

	Numbers.								
	1913-14.	1914-15.							
<b>Salaries—</b>	1	1	Conservator.						
			II Grade (1,700)	20,400	19,880	18,000		16,175	
	3	3	Superior Officers.						
			Deputy Conservators, 1 (1,150), 1 (700), 1 (620)	29,640		28,080			
	2	2	Assistant Conservators, 1 (420), 1 (460)	10,560		9,600			
	2	2	Extra Deputy Conservators, 1 (650), 1 (700)	16,200	80,220	15,300		73,917	
	6	6	Extra Assistant Conservators, 1 (510), 1 (470), 1 (430), 1 (290), 1 (530) 1(57)	33,660		29,400			
	1	1	Probationers, (200)	2,400		1,800			
				1,12,860	1,00,100	1,02,180			
			Deduct—As Probable Savings	5,870					
<b>Establishment, etc.—</b>			Deduct—Amount recoverable from the Native States of Orissa	4,000	2,920	4,800			
			<b>Subordinate Forest and Depot Establishment (less than 200).</b>	1,02,990	97,180	97,880		90,092	
	12	12	Forest Rangers, 1 (150), 1 (125), 1 (100), 2 (80), 3 (60), 4 (50)	10,980		10,980			
	26	26	Deputy Rangers, 7 (40), 6 (35), 13 (30)	10,560		10,560			
	29	29	Foresters, 15 (25), 14 (20)	7,860		7,860			
	327	327	Forest Guards, 6 (14), 12 (12), 46 (10), 122 (8), 134 (7), 1 (18), 6 (16)	32,592		32,592			
			Temporary Establishment	768		408			
			Gandak Drift share	160		300			
			Annual cost of replacement of students sent to Kursong.	1,500		1,000			
			Lump Provision for revision of the superior and subordinate Forest Service.	8,320					
				72,740		63,700			
			Deduct—Probable Savings	5,000	67,740	59,525	63,000		57,475
			<b>Carried over</b>	1,70,730	1,56,705	1,60,880		1,47,567	

DETAILED ACCOUNT No. 11B.—FOREST.—B—ESTABLISHMENTS—*contd.**Vide* APPENDIX, PAGE 165.

	Numbers.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			Brought forward		1,70,730		1,56,705		1,60,380		1,47,567
			<b>Office Establishment.</b>								
	30	34	Clerks, 1 (200), 1 (120), 1 (100), 3 (80), 4 (50), 5 (60), 8 (40), 8 (30), 3 (25)	21,540		...		18,120		} 21,085	
	21	27	Peons, 1 (12), 1 (10), 2 (9), 2 (8), 15 (7), 6 (6)	2,364		...		1,872			
			Leave Allowance	...		...		1,104			
			Temporary Establishment	...		...		500			
			Gandak Drift Establishment	300		...		300		...	
			Agency Forest Officers Establish- ment	1,452		...		1,428		...	
			Royal Bonus	...		...		...		3	
				25,656		...		23,324			
			For rounding	1,400		...		324			
					24,256		23,750		23,000		21,088
			<b>Deputation and special allowances</b>		7,100		5,700		5,000		3,690
			<b>Travelling Allowances.</b>								
			Conservators	2,300		2,000		2,300		1,697	
			Superior Officers	16,800		15,300		17,000		15,114	
			Subordinate Forest and Depôt Es- tablishments	8,200		8,000		7,700		7,741	
			Office Establishments	1,800		1,700		1,500		1,546	
			Compensation for dearness of Provi- sion	800		2,135		...		150	
					29,900		29,135		28,500		26,248
			Stationery	100		100		100		76	
			Carriage of Tents and Records	2,500		2,300		2,300		2,030	
			Rents, Rates, and Taxes	415		505		560		576	
			Service Postage Charges	2,200		2,000		2,140		2,040	
			Sundries	3,400		3,135		3,200		3,365	
			Pay of Guards	25		25		...		28	
					8,640		8,065		8,300		8,115
			For rounding		2,40,626		2,23,355		2,25,180		2,06,708
					126		45		180		
			<b>Total</b>		2,40,500		2,23,400		2,25,000		2,06,708

## 12.—REGISTRATION.

	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
<b>PROVINCIAL.</b>		Rs.	Rs.	Rs.	Rs.
Superintendence	12A	14,500	15,400	15,000	12,866
District Charges	12B	3,64,500	3,19,600	3,19,000	3,05,737
<b>TOTAL</b>		3,79,000	3,35,000	3,34,000	3,18,603

## DETAILED ACCOUNT No. 12A.—REGISTRATION.—SUPERINTENDENCE.

	Numbers.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Salaries—</b>	1	1	Insp. of Registr. Offices (300)		3,600		4,290		3,600		2,439
<b>Establishment—</b>	1	1	Head Clerk (100—150)	1,440		} 6,000		1,320		...	
	8	7	Clerks, 1 (75—100), 2 (50—75) 3 (35—50), 1 (30—50)	4,392				5,244		5,060	
	6	6	Servants, 1 (12), 1 (10), 2 (9), 2 (8)	672				672		615	
	1	1	Establishment of Inspectors (Peons), 1 (8)	96		80		84		21	
			Temporary Establishment	...		96		...		17	
			Bonus to transferred Clerks	...		...		...		130	
					6,600		6,848		7,320		5,843
<b>Allowances—</b>			House Allowance	...		...		...		59	
			Travelling Allowance of Officers	1,500		1,500		1,700		1,369	
			Ditto of Establt.	900		900		1,000		1,068	
			Compensation for dearness of Provision	72	2,472	72	2,472	...	2,700	...	2,496
			<b>Carried over</b>		12,672		13,610		13,620		10,778





DETAILED ACCOUNT No. 12B.—REGISTRATION.—DISTRICT CHARGES—*contd.*

*Vide* APPENDIX, PAGE 166.

	Numbers.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Salaries—</i>			<b>Sub-Registrars.</b>								
	108	101	Sub-Registrars, 10 (150), 25 (125), 31 (100), 38 (75)	1,26,900				1,32,600		1,23,445	
			Personal Allowance	276				276		253	
	9	10	Extra Officers (50)	6,000				5,100		...	
	3	3	Probationers (20)	720				720		65	
			Lump provision for Temporary Officers	2,400				...		...	
			Lump provision for Revision	3,180				...		...	
<i>Establishment—</i>				1,39,476		1,28,000		1,38,996		1,23,763	
	110	108	Clerks (20)	25,920	} 48,000	}	26,400	}	27,066	}	}
	121	118	Muhurnis, 118 (15)	21,240			21,960		20,805		
	109	108	Peons 105 (6), 2 (5), 1 (4)	7,233			7,848		7,511		
			Temporary Establishment	16,000	20,000	15,200	15,685				
			Royal Bonus	...	...	..	—61				
<i>Allowances—</i>				70,888		75,800		71,408		71,006	
			Compensation for dearness of Pro- vision	1,248		650				2	
			Commission to Sub-Registrars	3,000		5,500		7,000		5,879	
			Travelling Allowance of officers	1,500		2,000		1,500		1,499	
			Travelling Allowance of Establish- ment	850		850		500		755	
<i>Contingencies—</i>					6,598		9 000		9,000		8,135
			Cost of remitting money	1,500		2,000		1,500		1,555	
			Rent of offices for Sub-Registrars	7,500		6,500		6,500		4,242	
			Office Expenses and Miscellaneous	...		300		100		73	
					9,000		8,800		8,100		5,870
			For rounding		88		...		2,27,501 4		
			<b>Total Sub-Registrars</b>		2,26,000		2,21,600		2,27,500		2,08,774

13 —INTEREST ON ORDINARY DEBT

	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
	Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>				
Interest on Provincial Advance and Loan Ac- counts . . . . .	1,09,000	1,02,000	1,03,000	1,13,894

14.—INTEREST ON OTHER OBLIGATIONS.

	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
		Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>					
Interest on General Provident Fund (Civil)		70,700	55,300	50 200	41,526
“ on Police Officers’ Provident Fund		4,500	3,900	3 900	3,221
“ on other Miscellaneous Provident Fund . . . . .			...	200	...
“ on Cemetery Endowment Fund		500	500	500	462
“ on Civil Engineers’ Provident Fund (Public Works) . . . . .		9,000	9,000	11,200	7,174
“ on Miscellaneous Account . . . . .	14A	200	200	1,000	140
Refunds . . . . .		100	100	...	372
<b>TOTAL</b> . . . . .		5, 000	69,000	67,000	52,895

DETAILED ACCOUNT No. 14A.—INTEREST ON OTHER OBLIGATIONS.—INTEREST ON MISCELLANEOUS ACCOUNTS.

	Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
On Land Revenue Collections refunded . . . . .							—30	
On Compensation for lands taken up for public purposes . . . . .							15	
On Law Charges . . . . .							...	
On other Accounts . . . . .							155	
<b>Total</b> . . . . .		200		200		1,000		140



## 18.—GENERAL ADMINISTRATION.

	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
IMPERIAL.		Rs.	Rs.	Rs.	Rs.
Civil Offices of Account and Audit . . . . .	18A	2,62,000	2,53,000	2,79,000	2,70,971
PROVINCIAL.					
Salary of Lieutenant-Governor (8,333)½ . . . . .		96,000	96,000	96,000	96,000
Staff and Household of ditto . . . . .	18B	50,000	61,000	90,500	72,551
Expenditure from Contract Allowance . . . . .	18C	45,000	70,000	35,000	44,609
Tour Expenses . . . . .		10,000	15,000	5,000	23,638
Executive Council . . . . .	18D	2,00,000	1,97,000	1,95,000	39,111
Legislative Council . . . . .	18E	27,300	16,500	19,000	10,149
Civil Secretariats . . . . .	18F	3,71,000	3,53,500	3,59,300	3,90,606
Board of Revenue . . . . .	18G	1,23,000	1,14,000	1,28,600	64,486
Commissioners . . . . .	18H	3,83,700	3,47,000	3,34,000	3,32,235
Civil Office of Account and Audit . . . . .	18A	53,000	51,000	48,000	40,041
Royal Visit—					
Delhi Coronation Durbar . . . . .		...	...	...	1,271
Inspector General of Stamps, Excise and Registration . . . . .	18I	26,000	29,000	24,300	19,397
TOTAL PROVINCIAL . . . . .		13,85,000	13,53,000	13,41,000	11,84,144
TOTAL . . . . .		16,47,000	16,11,000	16,20,000	14,55,115

## DETAILED ACCOUNT NO. 18A.—GENERAL ADMINISTRATION.—CIVIL OFFICES OF ACCOUNT AND AUDIT.

	Numbers.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.		
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
IMPERIAL.												
Salaries—	1	1	Accountant-General (2,750)	33,000		24,609		28,800		...		
	2	1	Dy. Acctt.-Genl., (1,000)	12,000		13,171		31,200		} 52,830		
	1	2	Asstt. Acctts.-Genl. 1 (600), 1 (550)	13,800		11,700		11,520				
	1	1	Chief Superintendent (450—600)	7,200		} 11,906		6,810			11,610	
	1	..	Chief Accountant (450—600)	...			(a) 6,450		...			
	2	1	Exchange Compensation Allowance	1,667		926		1,733		1,039		
Establishment—	7	7	Superintendents, 1 (400), 1 (350), 1 (300), 1 (275), 1 (250), 2 (225)	24,300	67,667		62,312		86,543		65,479	
			Personal Allowance (60)	720		} 40,780		24,300		35,557		
	8	8	Assistant Superintendents, 2 (200), 3 (175), 3 (150)	16,500				480		...		
	164	171	Clerks, 2 (150), 5 (125), 11 (100), 19 (80), 25 (70), 27 (60), 34 (50) and 26 (40), 22 (30)	1,23,780				16,500		...		
			Personal Allowance (5)	60		} 1,30,201		1,19,940		1,21,616		
	4	4	Record Clerks, 1 (25), 1 (20) and 2 (15)	900				60		...		
	9	9	Apprentices (25)	2,700				900		...		
	30	36	Servants 1 (18), 1 (15), 1 (13), 2 (12), 7 (10), 10 (9), 14 (8)	4,104				2,700		...		
			Temporary Establishment	...		3,830		3,480		3,204		
			Personal Allowance 1 (3), 1 (2), 1 (1)	72		2,963		3,000		3,209		
			Bonus to Transferred clerks	...		1,208		108		3,916		
	Allowances—			Local Allowance	...	1,73,136	...	1,78,987	...	1,71,468	...	1,72,502
				Travelling Allowance	9,000		5,725		9,000		15,451	
			Grain Allowance	600		352		1,600		152		
			House Allowance	...		35		...		174		
Contingencies—			Purchase of Typewriters	450	9,600	...	6,112	...	10,600	372	15,779	
			Binding Charges	200		80		100		...		
			Bonus to Budget Clerks	150		150		150		...		
			Purchase of Books	100		70		100		...		
			Country Stationery	200		200		200		...		
			Subscription to Newspapers	30		30		30		...		
			Hot-weather Charges	1,000		810		1,016		573		
			Service Postage and Telegram Charges	6,000		6,000		6,000		6,338		
			Purchase and Repair of Furniture	500		374		500		...		
			Liveries to Peons	750		700		250		...		
			Office Expenses and Miscellaneous	2,000		1,850		2,000		9,793		
			Section-writing	70		70		...		...		
			Pay of Menials	120		120		108		44		
			Telephone charges	270		135		135		91		
					11,840				10,309			
					2,62,243			10,589		2,79,200	17,211	
					243					200		
			For rounding									
		TOTAL IMPERIAL		2,62,000		2,58,000		2,79,000		2,70,971		

DETAILED ACCOUNT No. 18A.—GENERAL ADMINISTRATION.—CIVIL OFFICES OF ACCOUNT AND AUDIT—*contd.*

	Numbers.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			TOTAL IMPERIAL.								
			Brought forward								
			PROVINCIAL.								
			Local Account Establishment.								
Salaries—	1	1	Examiner (700)	8,400		8,810		7,200		10,167	
	1	1	Local Allowance (200)	2,400		2,400		2,400		1,400	
	1	1	Exchange Compensation Allowance	525		565		450		523	
					11,325		11,775		10,050		12,090
Establishments—	1	2	Local Auditors (250)	6,000				3,000			
	2	2	" " (200)	4,800				4,800			
	2	2	" " (150)	3,600				3,600			
	1	1	Local Auditor (125)	1,500				1,500			
	2	2	Assistant Auditors, 1 (75), 1 (60)	1,620				1,620			
			Lump Provision for 1 extra Auditor (250) and 1 temporary Auditor (100) and 2 peons (8)	...							
	6	7	Clerks, 4 (40), 2 (50), 1 (40) from 27-7-14	3,406				4,392			
	8	9	Servants, 5 (8), 1 (9)	912		912		816		1,602	
			Temporary Establishment	3,216		3,004		...		805	
			Bonus to transferred clerks	...		39		...		...	
					25,054		24,656		22,848		17,895
Allowances—			Travelling Allowance of officers	2,500		2,400		14,042			
			Travelling Allowance of Establishment	13,000		11,119				9,428	
			Grain Allowance	100		100		180		...	
			House Allowance	...		...		...		...	
					15,600		13,619		14,222		9,428
Contingencies—			Purchase of Books, etc.	230		150		150		...	
			Service Postage and Telegram Charges	400		400		360		200	
			Liveries to Peons	40		180		180		...	
			Office Expenses and Miscellaneous	245		140		245		404	
			Hot-weather Charges	55		30		25		24	
			Purchase and Repair of Furniture	80		50		100		...	
					1,100		950		1,060		628
					53,079				48,180		
			For rounding		79				180		
			TOTAL PROVINCIAL		53,000		51,000		48,000		40,041

## DETAILED ACCOUNT No. 18B.—GENERAL ADMINISTRATION.—STAFF AND HOUSEHOLD OF THE LIEUTENANT-GOVERNOR.

Salary—	1	1	Private Secretary (750)	9,000		9,000		9,000		10,700	
	1	1	Local Allowance of ditto (350)	4,200		4,200		4,200		1,400	
	1	1	Exchange Compensation Allowance	563		563		563		518	
			Indian A. D. C. to H. H. the L. G.	1,800		2,235		1,800		1,646	
					15,563		16,048		15,563		14,264
Establishment—			Bonus to Transferred clerks	...		...		...		522	
	3	3	Clerks, 1 (60), 1 (125), 1 (32)	2,604		2,848		5,400		1,794	
	1	1	Sub-Assistant Surgeon 45 + P. A. (20) + L. A. 25	1,030		1,030		1,030		844	
	17	23	Servants, 1 (25), 13 (10), 2 (15), + P. A. 1 (5), 3 (20), 2 (12), 1 (14), 1 (6)	3,528		3,148		2,688		2,595	
	4	4	Motor Car Establishment, 1 (250), 1 (60--75), 1 (20), 1 (15)	4,140		4,080		4,330		2,150	
			Temporary Establishment	112		408		112		95	
	7		Chajjubagh House Establishment	(a)		(a)		852		...	
					11,464		11,564		14,452		8,000
Allowances—			Sumptuary Allowance	6,000		6,000		6,000		6,000	
			Travelling Allowance	5,000		4,619		500		770	
			Grain Allowance	150		150		...		18	
					11,150		10,769		6,500		6,788
Supplies and Services—			Saloon Charges	...		...		50,000		...	
			Medical Stores	400		400		400		396	
					400		400		50,400		396
Contingencies—			Rent, Rates and Taxes	...		48		...		...	
			Furniture Grant	3,000		16,900		3,500		38,901	
			Service, Postage & Telegram Charges	900		1,000		800		934	
			Purchase of Books, Maps and Periodicals	1,600		762		700		710	
			Miscellaneous Expenses	700		1,000		600		985	
			Annual Maintenance Grant	3,191		2,900		2,828		225	
			Telephone Charges	1,200		1,200		1,200		...	
			Pay of menials Chajjubagh House	168		168		...		1,348	
			Liveries to Peons	...		15		...		...	
			Hot weather charges	1,000		1,226		...		...	
					11,759		25,219		9,628		43,103
			For rounding		336				96,543		
									43		
			Total		50,000		64,000		96,500		72,551

(a) Shown along with the servants of the Private Secretary's office.

## DETAILED ACCOUNT No. 18C.—GENERAL ADMINISTRATION.—EXPENDITURE FROM CONTRACT ALLOWANCE.

	Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Household Charges . . . . .					4,000		3,076	
Tour Charges . . . . .					28,500		37,902	
Purchase, Repairs and Maintenance of Motor Cars . . . . .					2,500		3,631	
<b>Total</b> . . . . .		<b>45,000</b>		<b>70,000</b>		<b>35,000</b>		<b>44,609</b>

## DETAILED ACCOUNT No. 18D.—GENERAL ADMINISTRATION.—EXECUTIVE COUNCIL.

		<i>Executive Council.</i>								
<i>Salaries—</i>	3	3	Members, (5,000)		1,80,000		1,75,976		1,80,000	70,000
			Bonus to transferred clerks	...		22				8
<i>Establishment—</i>	3	3	Typists (100—150)	4,440		4,270		4,200		2,150
	3	3	Jemadars (15—20)	588		2,210		552		1,039
	12	12	Peons 3 (14), 3 (12), 6 (10)	1,656			1,656			
			Temporary Establishment	...		50				45
					6,684		6,552		6,408	3,242
<i>Allowances—</i>			Travelling allowances	9,000		8,864				6,413
			Grain Compensation Allowance	108		108				...
					9,108		8,972		4,000	6,413
<i>Contingencies—</i>			Telephone Connections	1,000				1,000		...
			Liveries of Peons	750				750		...
			Miscellaneous	300				500		432
			Purchase of Furniture					...		9,024
			Purchase of books	500				1,000		...
			Rents, Rates and Taxes	1,000				400		...
			Stationery locally purchased	200				100		...
			Hot weather charges	50				250		...
			Postage and Telegraph charges	200				300	4,300	...
				300		4,300		5,500	1,94,708	9,456
					2,00,092					
			For rounding		92				292	
			<b>Total Executive Council</b>		2,00,000		1,97,000		1,95,000	89,111

## DETAILED ACCOUNT No. 18E.—GENERAL ADMINISTRATION.—LEGISLATIVE COUNCIL.


## DETAILED ACCOUNT No. 18F.—GENERAL ADMINISTRATION.—CIVIL SECRETARIATS.

SUMMARY.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Translator's Department . . . . .			14,944		15,503		16,524		8,625	
Appointment and Judicial Departments . . . . .			1,14,292		1,16,030		1,10,182		1,18,480	
Revenue and General Departments . . . . .			82,544		80,313		78,416		86,911	
Financial and Municipal Departments . . . . .			95,404		94,794		90,892		81,011	
Allowances . . . . .			4,600		8,324		8,000		18,152	
Supplies and Services . . . . .			11,000		9,331		11,000		22,787	
Contingencies . . . . .			48,500		28,705		44,600		54,640	
For rounding . . . . .			284				14			
Total . . . . .				3,71,000		3,53,500		3,59,600	3,90,606	

	Numbers.		DETAILS.							
	1913-14.	1914-15.								
			Translator's Department.							
Salaries—	1	1	Uriya Translator (290) . . . . .	3,480		3,240		3,240		2,400
	1	1	Hindi and Urdu Translator (380) . . . . .	4,560	8,040	4,200	7,440	4,200	7,440	1,050
			Establishment of Uriya Translator.							
Establishment—	1	1	Clerk (30) . . . . .	360	}	2,415	}	324	}	354
	2	2	Servants (6) . . . . .	144				144		144
	1	1	Assistant Translator (90) . . . . .	1,080				1,200		1,197
			Temporary Establishment . . . . .	...				800		900
			Establishment of Hindi Translator.							
	5	4	Clerks 2 (90), 1 (60), 1 (40) . . . . .	3,360	}	4,800	}	4,740	}	1,422
	1	1	Clerk (30) . . . . .	360				348		442
			Temporary Establishment . . . . .	...						
	2	2	Servants, 1 (10), 1 (8) + 1 Allowance (2) . . . . .	240				216		49
Allowance—			Grain Compensation Allowance . . . . .	48	5,544	48	7,215	7,772	...	15
			Travelling Allowance . . . . .	150	193	100	148	150	...	15
Contingencies—			Purchase of books and publications . . . . .	150				150		...
			Hot Weather Charges . . . . .	...				...		8
			Postage and Telegram Charges . . . . .	200				50		124
			Office Expenses and Miscellaneous . . . . .	812				546		520
			Lump provision for the Contingencies of Uriya Translator . . . . .	...	1,162		700	416	1,162	...
										652
			Total Translator's Department . . . . .		14,944		15,503		16,524	8,625
				Appt. and Judl. Depts.						
Salaries—	1	1	Chief Secretary (3,000) <sup>4</sup> . . . . .	34,560		34,560		34,560		31,680
	1	1	Under Secretary (1,000) <sup>4</sup> . . . . .	11,520		11,520		11,520		10,159
	1	1	Registrar (400—20—500) + P. A. (40) . . . . .	6,480		6,440		6,000		7,198
	2	2	Exchange Compensation Allowance . . . . .	2,320		2,317		2,320		2,417
			Officers on special duty . . . . .	...		344		...		7,052
Carried over . . . . .				54,880		55,181		54,400	58,506	

DETAILED ACCOUNT No. 18 F.—GENERAL ADMINISTRATION.—CIVIL SECRETARIATS.—*contd.*

	Numbers.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			Brought forward		54,880		55,181		54,400		58,506
<i>Establishment—</i>	1	1	Shorthand Writer, (100—150) + P.A. (25) + L.A. (15)	2,280				2,100			
	3	3	Clerks (250—350) + 3 L.A. (50) + 1 P.A. (10)	12,960				11,400			
	2	3	" (200) + 1 P.A. (50) + 1 P.A. (75)	8,700				6,300			
	6	6	" 3 (150), 3 (175)	11,700				11,700			
	2	1	" (125)	1,500				3,000			
	2	2	" (80—100)	2,400		56,300		2,208		51,265	
	4	4	" (75) + 1 P.A. 15	3,780				3,780			
	5	5	" (60)	3,600				3,720			
	6	6	" (45)	3,240				3,240			
	4	4	" (35)	1,680				1,680			
	6	5	Copyists, 4 (30—50), 1 (50—70)	2,424				2,784			
		1	Probationer (100)	1,200				...			
	20	26	Servants 2 (20—30), 3 (10—20), 1 (12—15), 5 (10), 10 (9), 5 (8)	3,348		2,970		3,270		2,803	
			Bonus to transferred clerks	...		179		...		2,887	
	1	1	Shorthand Allowance (50)	600		...		600		...	
			Temporary Establishment	...		1,400		...	...	2,934	
			Motor car Establishment	...		...		...		85	
					59,412		60,849		55,782		59,974
			Total Appt. and Judl. Depts.		1,14,292		1,16,080		1,10,182		1,18,480
			Revenue and Genl. Depts.								
<i>Salaries—</i>	1	1	Secretary (2,250) <sup>1</sup>	25,920		25,920		25,920		25,951	
		1	Local allowance (250) <sup>2</sup>	2,880		5,760		...		...	
	1	1	Under Secretary (1,000) <sup>1</sup>	11,520		11,520		11,520		9,896	
	1	1	Registrar (400—20—500)	5,040		4,800		4,800		1,180	
	2	2	Exchange Compensation Allowance	2,320		2,320		2,320		2,227	
			Special officers	7,000		1,192		7,000		...	
<i>Establishment—</i>	1	1	Clerk (250—350), L.A. (50)	4,500	54,680		51,512	4,200	51,560		39,254
	1	1	Clerk (200)	2,100				2,400			
	4	3	Clerks, 2 (175), 1 (150)	6,000				8,100			
	...	2	Clerks (125)	3,000				...			
	1	1	" (80—100)	1,200		26,450		1,200		43,223	
	2		" (75)	1,800				1,800			
	4	3	" (45)	1,620				2,304			
	2		" (60)	1,440				1,440			
	3	3	Copyists, 2 (30—50), 1 (50—70)	1,584				1,880			
	16	17	Servants 2 (10—20), 1 (12—15), 3 (10), 7 (9), 4 (8) P.A. 1(2), 1(1)	1,980		1,800		1,872		1,856	
	1	1	Shorthand-writer (100—150)	1,680		...		1,560		...	
			Shorthand Allowance (50)	600		...		600		...	
			Temporary Establishment	...		524		...		677	
			Bonus to Transferred Clerks	...		18		...		1,901	
					27,864		28,801		26,856		47,657
			Total Revenue and Genl. Depts.		82,544		80,813		78,416		86,911

DETAILED ACCOUNT No. 18F.—GENERAL ADMINISTRATION.—CIVIL SECRETARIATS—*contd.*

	Numbers.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.		
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Financial and Municipal Depts.												
Salaries—	1	1	Secretary (2,250) <sup>1</sup> . . . . .	25,920		21,384		25,020		20,387		
	1	1	Under-Secretary (1,000) <sup>2</sup> . . . . .	11,520		13,462		11,520		10,290		
	1	1	Registrar (400—20—500) . . . . .	4,800		6,644		6,000		5,498		
	2	1	Exchange Compensation Allowance . . . . .	1,600		1,334		2,320		1,574		
	...	1	Local Allowance (450) <sup>4</sup> . . . . .	2,880		5,760		...		...		
					46,720		48,584		45,760		37,749	
Establishment—	1	1	Shorthand-writer (100—150) . . . . .	1,800				1,800				
	2	2	Clerks, (250—350), 2 L. A. (50) . . . . .	8,640				7,440				
	2	2	" (200) . . . . .	4,800				4,800				
	3	3	" (175) . . . . .	6,300				6,300				
	4	5	" 3 (150), 2 (125) . . . . .	8,400				6,900				
	2	1	" (80—100) . . . . .	1,200		43,444		2,160				
	3	3	" (75) . . . . .	2,700				2,700				
	5	5	" (60) . . . . .	3,600				3,600				
	5	5	" (45) P. A. 1 (3) . . . . .	2,700				2,736				
	3	3	" (35) . . . . .	1,260				1,260				
	5	5	Copyists, 4 (30—50), 1 (50—70) . . . . .	2,088				2,040				
	19	20	Servants 1 (20), 2 (10—20), 1 (12—15), 3 (10), 8 (9), 5 (8) . . . . .	2,496		2,455		2,196		1,373		
	1	1	Shorthand allowance (50) . . . . .	600		...		600		...		
	2	2	Probationer 3 (25) . . . . .	600		...		600		...		
			Temporary Establishment . . . . .	1,500		128		...		182		
			Bonus to Transferred Clerks . . . . .	...		183		...		1,972		
						48,684		46,210		45,132		43,262
	Total Financial and Municipal Depts.					95,404		94,794		90,892		81,011
Allowances.												
Allowances—			Travelling Allowance of officers . . . . .	2,000								
			Ditto of establishment . . . . .	2,000		8,000		8,000		17,244		
			House Allowance . . . . .	...		189		...		896		
			Compensation for dearness of Provision . . . . .	600		635		...		12		
			Total Allowances . . . . .		4,600		8,824		8,000		18,152	
Supplies and Services.												
Supplies and Services—			Liveries to Peons and Servants . . . . .	2,000		2,000		2,000		4,115		
			Rent of Telephone Connection . . . . .	2,000		2,000		2,000		1,969		
			Purchase of Books, Maps, Periodicals and Newspapers . . . . .	6,000		3,875		6,000		7,657		
			Purchase of type-writers . . . . .	1,000		1,456		1,000		9,046		
			Total Supplies and Services . . . . .		11,000		9,331		11,000		22,737	
Contingencies.												
Contingencies—			Petty Repairs . . . . .	...		...		...		36		
			Purchase and Repair of Furniture . . . . .	3,000		4,000		2,000		17,093		
			Rents, Rates and Taxes . . . . .	...		50		600		126		
			Stationery purchased in the Country . . . . .	1,500		980		1,000		...		
			Printing at Private Presses . . . . .	500		1,300		500		...		
			Hot-weather Charges . . . . .	1,000		720		500		146		
			Service Postage & Telegram Charges . . . . .	12,000		9,205		12,000		9,907		
			Office expenses and Miscellaneous . . . . .	28,000		12,250		20,000		25,352		
			Tour Charges . . . . .	2,000		...		...		1,845		
			Pay of Menials . . . . .	500		200		8,000		135		
Total Contingencies . . . . .					48,500		28,705		44,600		54,640	

DETAILED ACCOUNT No. 18G.—GENERAL ADMINISTRATION.—BOARD OF REVENUE.											
	Numbers.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
General Department.											
Salaries—	1	1	Member (3,500) <sup>4</sup> . . . . .	40,320		39,632		40,320		50,099	
	1	1	Secretary (1,500) <sup>4</sup> . . . . .	17,280		17,280		17,280		1,920	
	2	2	Exchange Compensation Allowance . . . . .	2,680		2,680		2,680		2,397	
			Special Officer . . . . .	...		...		...		7,176	
					60,280		59,592		60,280		61,592
Establishment—	1	1	Superintendent, 1 (350—450) . . . . .	5,400				5,400		...	
	1	1	Head Assistant, 1 (250—300) . . . . .	3,120				3,000		...	
	18	16	Clerks, 1 (80—100), 2 (75), 3 (60), 2 (45), 2 (35), 2 (150), 3 (125), 1 (200) . . . . .	17,388		(a) 33,000		19,860		760	
	1	1	Draftsman and Surveyor (80—100) . . . . .	1,008				930			
	1	1	Shorthand Typist (100—150) . . . . .	1,320				1,200			
	2	2	Typists, 1 (50—70), 1 (30—50) . . . . .	1,032				960			
	18	18	Servants 1 (12—15), 2 (10), 4 (9), 9 (8), 1 (6), 1 (10—20) . . . . .	1,950				1,944		530	
	1		Record Supplier (10—20) . . . . .	...				120		...	
			Temporary Establishment . . . . .	...		46		300		65	
					31,218		33,046		33,744		1,355
Allowances—			Travelling Allowance . . . . .	4,500		2,262				900	
			Grain Compensation Allowance . . . . .	100		100				...	
					4,600		2,362		4,500		900
Contingencies—			Remuneration to Copyists . . . . .	120		...		...		...	
			Purchase of books and Publications . . . . .	500				1,000		169	
			Liveries to Peons . . . . .	500				500		...	
			Purchase of Typewriter . . . . .	500				500		...	
			Hot and Cold Weather Charges . . . . .	300				300		...	
			Tour Charges . . . . .	200				200		...	
			Purchase and repairs of furniture . . . . .	500				500		349	
			Office Expenses and Miscellaneous . . . . .	4,000		7,400		5,000		121	
			Record Room Contingencies . . . . .	2,517				3,517		...	
			Subscription to Newspapers . . . . .	350				400		...	
			Rents, Rates, and Taxes . . . . .	140				100		...	
			Telephone Charges . . . . .	150				450		...	
			Postage and Telegram charges . . . . .	...				...		...	
			Pay of Menials . . . . .	72				...		...	
					9,849		7,400		12,467		639
			Total General Department . . . . .		1,05,947		1,02,400		1,10,991		64,486
Wards Estate Department.											
Salaries—			Lady Adviser to the Court of Wards . . . . .		12,000		11,000		13,000		
Establishment—	3	2	Clerks, 1 (175), 1 (35) . . . . .	2,520		(a)		3,180			
			Leave Allowance . . . . .	...				200			
			Lump Provision for Establishment under Lady Adviser . . . . .	...				1,000			
					2,520		...		4,380		
Contingencies—			Printing at private Presses . . . . .					150			
			Postage and Telegram Charges . . . . .					400			
			Office Expenses and Miscellaneous . . . . .					50			
					2,483		600		600		
			Total Wards Department . . . . .		17,003		11,600		17,980		...
					1,22,950				1,23,971		
			For rounding . . . . .		50		...		371		...
			Total Board of Revenue . . . . .		1,23,000		1,14,000		1,23,600		64,486

(a) Rs. 33,000 includes also the Revised Estimate for Clerks Ward's Estates Department.



BIHAR AND ORISSA—EXPENDITURE.

5

DETAILED ACCOUNT NO. 18H.—GENERAL ADMINISTRATION.—COMMISSIONERS.  
Vide APPENDIX, PAGE 166.

Pine APPENDIX, PAGE 100.

	Numbers.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries, Establishment, etc.											
Salaries—	5	5	Commissioners (2,916½) <sup>4</sup>	1,68,000		1,73,000		1,68,000		1,65,975	
	5	5	Exchange Compensation Allowance	8,000		8,000		8,000		7,980	
Establishment—	10	10	Main Office—		1,76,000		1,81,000		1,76,000		1,73,955
			Clerks 2 (16 <sup>a</sup> ), 1 (155), 1 (184),								
			4 (170), 2 (165)	20,028				19,848			
	24	25	„ 16 (80), 9 (100)	26,160				24,720		79,722	
	61	65	„ 4 (70), 9 (60), 13 (50), 20 (40),								
			19 (30)	34,080				31,680			
	11	11	Apprentices (15)	1,980		85,000		1,980		125	
	60	58	Servants 41 (6), 7 (7), 5 (8), 5 (10)	4,620				4,704		4,567	
			Temporary Establishment	3,130				1,390		—23	
			Royal Bonus	...				...		...	
			Elephant	...				...		...	
			Motor-car Establishment	1,080				1,680		1,328	
			Private Estate Department—								
	2	2	Clerks 1 (150), 1 (125)	3,300				3,300			
	11	6	Clerks 1 (100), 1 (80), 2 (70), 2 (60)	5,280		18,790		9,000		17,975	
	15	19	„ 3 (50), 7 (40), 1 (35), 1 (45),								
			4 (30), 3 (15), + P. A. 1 (40)	8,580				5,904			
	12	12	Servants 9 (6), 2 (7), 1 (2)	840		846		840		886	
			Temporary Establishment	90		90		90		...	
			Royal Bonus	...		...		...		164	
			Local Fund Department—								
			Clerks (50—100)			300				720	
			„ (50 and less)								
			Servants								
			Temporary Establishment	...		720		...		714	
			Partition Establishment—								
			Royal Bonus	...		...		...		1	
	11	11	Clerks 2 (50), 2 (40), 7 (30)	4,680				4,680		4,228	
	3	3	Servants 2 (6), 1 (5)	204				204		149	
			Temporary Establishment			7,980		60		1,188	
Allowances—			Revenue Record Room Establishment including contingencies	2,661	1,16,713		1,13,726	2,147	1,12,227	2,179	1,13,873
			Grain Compensation Allowance of								
			Partition establishment	10		20		...		...	
			Travelling Allowance of Officers	15,000		15,000		14,000			
			„ Ditto of Establishment	5,000		4,968		4,107		19,867	
			Grain Compensation Allowance	690		680		...		...	
			Travelling Allowance of Private								
			Estate	100		100		100		2	
			House Allowance	...		34		...		...	
			Grain Compensation Allowance of								
			Private Estates	144	20,944	144	20,944	...	18,207	...	19,869
Supplies and Services—			Special furniture grant	43,000		...		...		...	
			Purchase of Tents	...		...		150		1,027	
			Remuneration to Copyists	1,121		1,000		1,200		988	
			Miscellaneous (non-contract)	515		...		40		...	
			Purchase of Typewriter	2,200		1,700		1,700		350	
			Purchase of Typewriters for Private								
			States	...	46,836	...	2,700	...	3,090	335	2,695
Contingencies—			Liveries to Menials	640				674		304	
			Subscriptions to Newspapers	500				195		136	
			Rent, Rates and Taxes	2,613				2,663		2,598	
			Hot-weather Charges (a)							1,680	
			Purchase and Repair of Furniture (a)	15,850		27,959		15,850		2,171	
			Repair of Tents (a)							157	
			Purchase of Books and Publications	600				540		275	
			Tour Charges (a)	...				...		1,223	
			Service Postage and Telegram								
			Charges (a)	...				...		3,882	
			„ Ditto of Private Estates	395		200		395		...	
			Office Expenses and Miscellaneous (a)	...		...		...		4,569	
			„ Ditto of Private Estate Dept.	554		400		501		738	
			Bicycles and Motor Contingencies	1,708		...		2,954		1,355	
			Pay of Menials (a)	...				...		547	
			Office Expense and Miscellaneous								
			Partition Establishments	...		(b)		...		117	
			„ Ditto Roadcess Establishment	...				...		1	
			Telephone charges	450				475		2,002	
			Printing at Private Presses	349				...		...	
			Office Expenses and Miscellaneous								
			Partition Establishment	...		41		...		...	
			Rewards for proficiency in type-			30		...		...	
			writing	...				...		...	
					23,659		28,630		24,247		21,843
					3,84,152				3,33,771		
			For rounding		452				229		
			Total Salaries, etc..		3,83,700		3,47,000		3,34,000		3,32,235

(a) Includes provision for the items marked (a)

(b) Revised estimate for Contingencies of main office.



DETAILED ACCOUNT No. 18L.—GENERAL ADMINISTRATION—INSPECTION GENERAL OF STAMPS, REGISTRATION AND EXCISE, LIC

	Numbers.			Budget Estimate, 1914-15.		Revised Estimate, 1913-11.		Budget Estimate, 1913-11.		Accounts, 1912-13.	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries—	1	1	Inspector General of Stamps, Registration, Excise, at (1,440)	17,280		17,280		25,920		15,024	
	1	1	Local allowance (250)	3,000		5,750					
			Exchange Compensation Allowance for one month . . . . .					1,600			
								27,520			
								9,210			
			Deduct—Probable savings . . . . .		20,280		23,050		18,280		15,024
Allowances—			Travelling Allowances . . . . .		6,000		5,970		6,000		4,373
					26,280				24,280		
					280				20		
			For rounding . . . . .								
			Total Commissioner of Excise, etc.		26,000		29,000		24,300		19,397

19A.—LAW AND JUSTICE—COURTS OF LAW.

	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-11.	Budget Estimate, 1913-11.	Accounts, 1912-13.
		Rs.	Rs.	Rs.	Rs.
PROVINCIAL.					
Law Officers . . . . .	19Aa	2,02,000	1,80,000	1,62,000	1,21,665
Civil and Sessions Courts . . . . .	19Ab	16,83,000	16,31,000	15,83,000	15,52,071
Criminal Courts . . . . .	19Ac	15,30,000	14,52,000	14,68,000	14,08,120
Refunds . . . . .		45,000	39,000	45,000	41,475
TOTAL		34,60,000	33,02,000	32,58,000	31,23,331

DETAILED ACCOUNT No 19Aa —LAW AND JUSTICE—COURTS OF LAW —LAW OFFICERS.

	Budget Estimate, 1914-15.		Revised Estimate, 1913-11.		Budget Estimate, 1913-11.		Accounts, 1912-13.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SUMMARY.								
Legal Remembrancer and High Court Pleaders . . . . .	89,000		67,000		68,000		32,293	
Mofussil Establishment . . . . .	1,13,000		1,13,000		94,000		89,872	
Total . . . . .		2,02,000		1,80,000		1,62,000		1,21,665

DETAILED ACCOUNT NO. 19Aa—LAW AND JUSTICE—COURTS OF LAW.—LAW OFFICERS—*contd.**vide* APPENDIX, PAGE 167.

	Numbers		DETAILS	Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts. 1912-13.	
	1913-14	1914-15		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			<b>Legal Remembrancer and High Court Pleaders.</b>								
<i>Salaries—</i>	1	1	Superintendent and Remembrancer of Legal Affairs (3,000) <sup>4</sup> . . . . .	34,560		28,728		28,800		23,710	
	1	1	Deputy Superintendent (1,500—2,000) Exchange Compensation Allowance . . . . .	18,000		13,323		18,000		...	
					52,560	1,616		..		431	
<i>Establishment—</i>	1	1	Clerk (200—250) . . . . .	3,000			43,667	2,520	46,800		21,141
	5	7	Bonus to Transferred Clerks . . . . .			9,600		..		257	
			Clerks, 2 (150—200), 1 (100—150), 2 (60—80) 1 (30—40), 1 (30—2—50) . . . . .	7,416				4,800		4,567	
	7	10	Servants, 3 (9), 5 (8), 1 (10), 1 (15)+ Personal allowance, 1 (2) . . . . .	1,128		1,076		816		738	
			Temporary Establishment . . . . .			..		24		..	
	1	1	Short hand Typist (100—150) . . . . .	1,800				1,200		..	
			Lump provision for Deputy Legal Remembrancer's Establishment . . . . .	..		..		2,000		..	
			Lump provision for leave allowance . . . . .	..		..		300		..	
					13,344		10,676		11,660		5,562
<i>Allowances—</i>			Travelling Allowances . . . . .	2,500		2,054				2,602	
			Compensation for dearness of Provision . . . . .	108		108				..	
					2,608		2,162		2,000		2,602
<i>Supplies and Services—</i>			Fees to Pleaders in Criminal Cases . . . . .	2,000		992		2,000		..	
			Ditto in Civil Suits . . . . .	16,000		7,000		5,000		..	
			Charges for conducting Law Suits . . . . .		18,000	8		..		250	
<i>Contingencies—</i>			Subscription to newspapers . . . . .	100			8,000	100	7,000	..	250
			Books and Publications . . . . .	2,000		1,600		1,500		..	
			Office Expenses and Miscellaneous . . . . .	2,200		2,500		1,500		2,791	
			Invoices to Peons . . . . .	345		215		245		..	
			Office Expenses of Wards' Estate . . . . .	150		150		50		..	
			Telephone Charges . . . . .	500		500		500		131	
					5,295		4,995		3,895		2,922
					91,807		69,500		71,355		35,477
			<i>Deduct—</i> Amount to be recovered from Private Estates managed by Government . . . . .		3,000		2,500		3,000		3,184
			For rounding . . . . .		198				355		
			<b>Total Legal Remembrancer, etc.</b>		89,000		67,000		68,000		32,293
			<b>Mofussil Establishment.</b>								
<i>Salaries—</i>	25	25	Government Pleaders, 12 (50), 2 (60), 7 (75), 4 (100) . . . . .		19,740		20,451		19,740		14,597
<i>Establishment—</i>			Estabtl. allces to Govt. Pleaders . . . . .	3,888		3,888				3,861	
			Royal Bonus . . . . .		3,888		3,888		3,900	—56	3,805
<i>Allowance</i>			Travelling Allowance . . . . .	2,000		1,000				912	
			Compensation for dearness of Provision . . . . .							4	
					2,000		1,000		2,000		916
<i>Supplies and Services—</i>			Fees to Pleaders in defence of Paupers in Murder Cases . . . . .	76,000		76,417		60,000		68,935	
			Fees to Pleaders in Criminal Cases . . . . .							180	
			Do in Pauper Suits . . . . .	300		150		300		5,738	
			Do. in Civil Suits . . . . .	11,000		11,000		8,000		..	
							87,567		68,300		69,803
<i>Contingencies—</i>			Office Expenses and Miscellaneous . . . . .	100		94		..		251	
			Postage and Telegram Charges . . . . .	..		..		60		..	
					87,300		94		60		251
					100						
			For rounding . . . . .		1,13,028						
					28						
			<b>Total Mofussil Establishment</b>		1,13,000		1,13,000		94,000		89,372

## DETAILED ACCOUNT NO. 19Ab.—LAW AND JUSTICE—COURTS OF LAW—CIVIL AND SESSIONS COURTS.

Vide APPENDIX, PAGE 167

	Numbers.			Budget Estimate, 1914-15		Revised Estimate, 1913-14		Budget Estimate, 1913-14.		Accounts, 1912-13.									
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.								
DISTRICT AND SESSIONS JUDGES.																			
Salaries—	2	1	1st Grade (3,000) <sup>1</sup>	31,560	3,53,880	3,42,000	69,120	1,29,600	3,11,145	15,527	3,26,972								
	3	4	2nd „ (2,500) <sup>1</sup>	1,15,200															
	6	6	3rd „ 4 (2,000) <sup>1</sup> ; 2 (1,200)	1,20,900															
	1	1	Judicial Commissioner (2,500) <sup>1</sup>	28,800															
			Special officer	11,000															
			Temporary Judges	28,000															
	11	10	Exchange Compensation Allowance	15,360															
Establishment—	9	9	Translators 4 (100), 1 (96), 4 (90)	10,272	1,55,796	1,55,000	10,272	3,30,720	9,809	2,343	1,50,611								
	4	4	Civil Court Amcens 2 (70), 2 (50)	2,580															
	11	11	Clerks 1 (200), 1 (176), 1 (168), 1 (160), 2 (145), 1 (135), 1 (130), 2 (120), 1 (110)	19,308															
	30	29	„ 2 (100) 4 (80), 9 (70), 14 (60)	23,880															
	111	143	„ 20 (50), 29 (45), 29 (40), 12 (35), 34 (30), 19 (25)	61,560															
	191	187	Servants 1 (5), 85 (6), 10 (7), 30 (8), 4 (10), 1 (9) + L A 17 (1)	11,196															
			Temporary „ Record room	3,120															
			Establishment { Other Establishment	5,181															
			Allowance to Apprentices	9,000															
			Short hand allowance 2 (10)	960															
			Provision for Establishment of new Judge, Monghyr	8,136															
	SUBORDINATE JUDGES.																		
	Salaries—	2	2	1st Grade (1,000)								21,000	1,50,800	1,81,000	48,000	1,58,800	1,70,185	57,451	1,70,185
		5	6	2nd „ (800)								57,600							
		11	11	3rd „ (600)								79,200							
..		..	Do. „ Temporary	20,000															
Establishment—	20	20	Shenstads, Peshkars, and Mohur- us 5 (80), 12 (70), 3 (60)	17,040	51,752	61,000	17,040	30,756	51,186	57,995	57,451								
	67	68	Ditto 2 (15), 12 (45), 25 (40), 20 (35) 7 (30), 2 (25)	31,152															
	76	77	Servants 1 (10) 1 (9), 2 (8), 4 (7) 69 (6) + 3 L A (1)	5,760															
			Temporary Establishment	1,000															
			Additional Mohur- us	1,650															
			Allowance to apprentice	120															
	MUNSHIS																		
	Salaries—	20	14	1st Grade (400)								67,200	2,39,000	2,45,000	96,000	2,52,800	2,46,008	2,46,008	2,46,008
18		20	2nd „ (300)	72,000															
22		22	3rd „ (250)	60,000															
10		12	4th „ (200)	28,800															
			Provision for Temporary officers	5,000															
Establishment—	38	38	Shenstads 11 (70), 1 (68) 1 (62), 24 (60), 1 (54)	28,728	23,382	22,500	28,728	1,35,000	1,35,000	12,268	17,522								
	316	346	Mohur- us 31 (50), 5 (45), 36 (10), 79 (35), 81 (30), 111 (25)	1,35,120															
	111	147	Servants 1 (9) 17 (8), 26 (7), 103 (6) + 1 L A (1)	11,352															
			Temporary Establishments	1,000															
			Do Additional Mohur- us etc	6,000															
			Allowance to apprentice	210															
			Royal Bonus																
	Travelling Allowance of Officers											13,000	15,000	13,000	6,000	17,522	17,522	17,522	
	Ditto of Establish- ment											6,000							
	Compensation for dearthness of provi- sion											4,332							
Supplies and Services—	Rewards for proficiency in typewriting				2,14,873	1,80,300	165	19,000	1,69,250	1,60,050	1,60,050								
	Livelihood to Peons			1,173															
	Remuneration to Copyists			1,50,000															
	Diet and Travelling Expenses of Witnesses			20,000															
	Fees for Custody of Wills			110															
	Purchase of Mathematical Instruments			630															
	Petty Construction and Repairs			(a)															
	Allowance to Jurors and Assessors			9,000															
	Copying fees for obtaining copies of Documents			600															
	Purchase of Typewriters			3,310															
	Section writing																		
	Cost of Transmission of Records			50															
	Special furniture grant			30,000															
												2,14,873		1,80,300		1,69,250		1,60,050	
	Carried over											14,12,873		13,81,800		13,22,786		13,23,886	

(a) Included in the Contract Contingent grant.

DETAILED ACCOUNT No 19Ab—LAW AND JUSTICE—COURTS OF LAW—CIVIL AND SESSIONS COURTS—*contd*  
*Vide APPENDIX, PAGE 168*

		Budget Estimate, 1914-15		Revised Estimate, 1913-14.		Budget Estimate, 1913-14		Accounts, 1912-13	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Contingencies—	Brought forward		14,12,573		13,81,800		13,22,786		13,23,386
	Books and Publications	3,212		3,000		2,804		2,457	
	Office and Ground-rent								
	Rates and Taxes			12,500		15,000		12,541	
	Town Charges							257	
	Repair of Tents							36	
	Hot Weather charges							7,725	
	Purchase and repair of furniture			40,333		37,750		5,230	
	Service Postage and Telegram Charges							10,443	
	Office Expenses and Miscellaneous							11,565	
Establishment—	Pay of Menials							1,777	
	Miscellaneous non-contract	680				1,500			
	Telephone Charges	367		367		367		250	
	Numbers.		55,009		56,200		57,421		52,281
	1913-14								
	1914-15								
	41								
	54								
	1 693								
	1 721								
Allowances—	PROCESS-SERVING ESTABLISHMENT								
	{ Naibs								
	{ Naib Naibs and Naibs' clerks			42,000		32,340			
	Peons SSS (u) 2 (7), 697 (S), 5 (9),					21,300			
	129 (10) + 12 L.A. (1)	1,47,180		1,40,000		1,44,624			
	Extra and temporary Peons	4,221		1,500		2,100			
	Royal Bonus								
	Travelling Allowances	300	2,06,001	200	1,83,500	200	2,00,364		
	Compensation for dearness of Pro-visions	9,000		9,000				119	
			9,300		9,200		200		119
Contingencies, etc --	Board-Hire for process-serving	100		100		400			
	Contingencies			200		2,000			
			400		300		2,400		
			2,15,701				2,02,964		
			16,83,583				15,83,171		
			583				171		
	For rounding								
	Total		16,83,000		16,81,000		15,83,000		15,52,071

DETAILED ACCOUNT No 19Ac—LAW AND JUSTICE—COURTS OF LAW.—CRIMINAL COURTS

SUMMARY									
General Establishment			14,18,022		13,28,300		13,54,244		12,89,817
Sub-Divisional Establishment			98,150		1,10,000		98,496		1,03,428
Tributary Mahals (Orissa)			10,000		10,000		10,000		9,500
Revision of Chowkidary panchayets			4,000		3,700		5,000		5,375
For rounding			172				260		.
Total				15,30,000		14,52,000		14,68,000	14,08,120
Salut c --	Numbers		DETAILS.						
	1913-14	1914-15	General Establishment.						
			Moiety of the Salaries of Collhs, Magtes, Dy Magtes and Collhs, and Sub-Deputy Magtes and Collectors, etc, transf'd from "3—Land Revenue—Charges of District Admn—General Estabts (page 31)"	3,30,000		8,00,000		8,00,000	7,70,473
			2/3ths of establishment transferred from 3.—Land Revenue (page 32)	3,24,000		3,00,000		3,15,345	3,01,033
			Moiety of Travelling Allowance, Conveyance Allowance and House Allowance of officers and 2/3ths of Allowances of Establishment, transferred from 3—Land Revenue (page 32)						
			2/3ths of supplies and services transferred from 3—Land Revenue (page 33)	82,155		79,800		78,000	73,619
			2/3ths of contingencies transferred from 3 Land Revenue (page 33)	59,042		84,000		86,520	81,408
			Fees for Post Mortem Examination	65,910		64,000		73,879	62,918
			Carriage of dead bodies and wounded persons	280		200		...	69
			Rewards under Arms Act	300		235		500	297
			Copying fees for obtaining copies of documents	1,236		65		...	...
			Allowance to jurors and assessors	1,805					
			Diet and travelling allowance to witnesses	1,402					
			Diet and Hospital Expenses of wounded persons	44,000					
			Establishment of Honorary Magistrate	2,892					
		Travelling allowance of Honorary Magistrate	5,000						
		Total General Establishment	14,18,022		13,28,300		13,54,244	12,89,817	

(a) 1 (170), 3 (145), 1 (130), 1 (115), 1 (110), 1 (140), 2 (105), 1 (120), 15 (50), 16 (45), 15 (40), 2 (35), 9 (30), 28 (25) + 1 L. A. (10).  
 983

DETAILED ACCOUNT No. 19Ac.—LAW AND JUSTICE—COURTS OF LAW.—CRIMINAL COURTS—*contd.*

	Numbers.		Sub-Divisional Establishment.	Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			Moiety of Estabts. and Travelling allowance transferred from "3.—Land Revenue—Charges of Distt. Administration.—Sub-Divisional Establishments" (page 33)		98,150		1,10,000		98,496		1,03,428
			<b>Tributary Mehals (Orissa).</b>								
<i>Establishment, etc.—</i>	2	5	Clerks, 1 (200), 1 (80), 2 (50), 1 (40)	5,040		5,040		5,040		5,365	
	3		Ditto (Wards Dept.) (30)	360		360		360			
	1	1	Servants (6)	720		720		720		719	
	10	10	Elephant Establishment	1,080		1,080		1,080		1,068	
			Apprentice Allowance	120		120		120			
			Travelling Allowance	800		500		400		787	
			Feed and Keep of Elephants	1,880		1,669		1,830		1,579	
			Purchase of Typewriter	...		400		450			
			Royal bonus	...						18	
			Grain Compensation Allowance	...		111					
			<b>Total Tributary Mehals</b>		10,000		10,000		10,000		9,500

## 19Ba.—LAW AND JUSTICE—JAILS.

PROVINCIAL.	Detail Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
		Rs.	Rs.	Rs.	
Jails	19Ba.	8,51,400	7,83,700	8,42,200	7,18,915
Jail Manufactures	19Bb.	5,04,100	6,49,900	4,25,800	4,58,833
Refunds		500	400	...	2,822
<b>TOTAL</b>		<b>13,56,000</b>	<b>14,34,000</b>	<b>12,68,000</b>	<b>11,80,570</b>

## DETAILED ACCOUNT No. 19Ba.—LAW AND JUSTICE—JAILS.

SUMMARY.	Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Superintendence Establishment—		46,494		45,684		45,000		48,617
SUPERINTENDENTS AND JAILORS	1,37,743		1,19,400		1,21,201		1,21,176	
MEDICAL ESTABLISHMENT	19,416		20,320		18,378		16,767	
CLERICAL, EDUCATIONAL AND MECHANICAL ESTABLISHMENTS	12,048		9,200		11,328		11,125	
WARDER ESTABLISHMENT	1,19,810		1,13,190		1,17,734		1,11,820	
MENTAL AND OTHER ESTABLISHMENTS	996		900		996		1,217	
Dietary Charges		2,90,013		2,63,010		2,69,637		2,62,105
Hospital Charges		2,76,020		2,90,810		2,91,470		2,32,971
Clothing and Bedding of Prisoners		23,350		21,630		26,700		23,894
Sanitation Charges		44,950		29,200		44,270		30,535
Charges for Moving Prisoners		26,130		16,930		24,325		15,641
Miscellaneous Services and Supplies.		38,700		30,750		38,700		21,922
Allowances		52,350		42,450		46,550		45,703
Contingent Charges		10,300		11,400		7,500		5,272
Extraordinary Charges for Live stock, Tools and Plant		19,510		16,560		19,650		17,206
Charges for Police Custody		14,580		7,200		15,260		7,336
		8,570		8,076		13,000		7,713
		8,50,967				8,42,062		
For rounding		433				138		
<b>Total</b>		<b>8,51,400</b>		<b>7,83,700</b>		<b>8,42,200</b>		<b>7,18,915</b>
RE-DISTRIBUTION OF THE ABOVE.								
Superintendence		46,494		45,684		45,000		48,617
Central Jails		2,91,617		2,62,370		2,94,413		2,23,334
District Jails		4,00,648		3,81,350		3,88,964		3,56,636
Subsidiary Jails		88,638		86,220		86,685		82,610
Charges for Police Custody		8,570		8,076		13,000		7,713
Undistributed Items		15,000		...		14,000		...
Juvenile Jail		...		...		...		5
rounding		433		...		138		...
<b>TOTAL</b>		<b>8,51,400</b>		<b>7,83,700</b>		<b>8,42,200</b>		<b>7,18,915</b>

DETAILED ACCOUNT NO. 19Ba.—LAW AND JUSTICE.—JAILS—JAILS—*contd.*

Vide APPENDIX, PAGES 168 and 169.

	Numbers.		DETAILS.	Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Salaries—</i>	1	1	<b>Superintendence.</b> Inspector-General, (1,800) . . .		21,600		21,600		21,600		21,600
<i>Establishments—</i>	1	1	Superintendent, 1 (250—300) . . .	3,120		15,940		3,000		14,767	
	16	16	Clerks, 1 (150), 1 (125), 2 (100), 2 (75), 4 (50), 2 (40), 2 (35), 2 (30—2—50) . . .	12,564				12,516			
	7	7	Servants, 2 (10), 2 (9), 3 (8) . . .	744		760		744		741	
			Personal allowance of Servants, 1 (1) . . .	12		...		72		...	
			Temporary Establishment . . .	...		200		...		50	
			Bonus to transferred clerks . . .	...		...		...		604	
<i>Allowances—</i>			Travelling Allowance of Officers . . .	3,000	16,440	3,180	16,900	1,800	16,332	5,666	16,162
			Ditto of Establishment . . .	1,300		1,200		...			
			Grain Allowance . . .	84		84		3,000		6	
			House Allowance . . .	...		...		...		39	
<i>Contingencies—</i>			Petty construction and Repairs . . .	...	4,384	20	4,464	...	4,300		5,711
			Purchase of Typewriters . . .	300		...		...		934	
			Telephone Charges . . .	370		270		270		117	
			Service Postage and Telegram Charges . . .	...		1,100		700		920	
			Hot Weather Charges . . .	...		95		300		76	
			Liveries to Pcons and Servants . . .	200		35		240		32	
			Office Expenses and Miscellaneous . . .	3,000(a)		850		1,000		2,455	
			Tour Charges . . .	...		50		...		297	
			Purchase and repair of Furniture . . .	...		200		...		281	
			Books, maps, periodicals and newspapers . . .	200		100		...		32	
			For rounding . . .		4,070		2,720		2,510		5,144
									44,742		
									258		
			<b>Total Superintendence</b>		46,494		45,684		45,000		48,617
			<b>Establishment.</b> <b>Superintendents and Jailors.</b>								
<i>Central Jails—</i>	2	2	Superintendents, 1 (1,400), 1 (850) . . .	27,000		24,200		20,700		23,599	
	1	1	Medical Officer, 1 (300) . . .	3,600				3,600			
	2	2	Deputy Superintendents, 1 (500), 1 (410) . . .	10,920		10,650		10,560		11,384	
	3	3	Jailors, 1 (220), 1 (270) 1 (280) . . .	9,240		15,250		9,240		16,314	
			Personal Allowance 1 (50) . . .	600				...			
	3	3	Deputy Jailors, 2 (70) 1 (75) . . .	2,580				2,580			
	7	7	Assistant Jailors, 1 (65), 1 (60), 1 (55), 4 (50) . . .	4,560				4,560			
	3	3	Probationary Assistant Jailors (20) . . .	720				720			
	2	4	Exchange Compensation Allowance . . .	2,333		1,900		1,241		1,849	
			Lump provision for running the new waterworks at Hazaribagh Jail . . .	4,300							
<i>District Jails—</i>	19	19	Superintendents, 10 (100), 7 (75), 2 (50) . . .	19,500	65,853		52,000		53,201		53,146
			Deputy Superintendent . . .	...		19,500		19,500		19,167	
	19	19	Jailors, 4 (170), 7 (120), 7 (100) 1 (220) . . .	29,280		44,500		29,280		45,179	
			Personal Allowance 2 (50) . . .	1,200				...			
	17	17	Assistant Jailors, and Deputy Jailors 3 (65), 4 (60), 6 (55), 4 (50) . . .	11,580				11,580			
	2	7	Probationary Assistant Jailors (20) . . .	1,680				480			
	...	1	Apprentice Assistant Jailor (20) . . .	240				...			
			Lump provision for revision of Jailors Establishment . . .	3,800				3,800			
					67,280		64,000		64,640		64,467
<i>Subsidiary Jails—</i>	14	14	Deputy Superintendents (20) . . .	3,360		3,400		3,360		3,523	
			Jailors, Deputy and Assistant Jailors . . .	...		...		...		40	
			Lump provision for revision of Sub-Jail Establishment . . .	1,250		...		...		...	
					4,610		3,400		3,360		3,563
			<b>Total Superintendents and Jailors</b>		1,37,743		1,19,400		1,21,201		1,21,176

(a) For contract items.

DETAILED ACCOUNT No. 19Ba.—LAW AND JUSTICE.—JAILS—JAILS—*contd.**Vide* APPENDIX, PAGES 168—169.

	Numbers.		Establishment— <i>contd.</i>	Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MEDICAL ESTABLISHMENT.											
Central Jail—	6	6	Sub-Assistant Surgeons, 1 (80), 2 (45), 2 (30) 1 (55)	3,420		3,320		3,120		3,708	
			Rewards to Sub-Assistant Surgeons and Compounders	900		700		900		765	
	3	3	Compounders, 1 (19), 1 (17½), 1 (15½)	624		600		606		602	
					4,944		4,620		4,626		5,075
District Jails—	17	17	Sub-Assistant Surgeons, 1 (65), 6 (45), 7 (30), 1 (50), 2 (55)	8,460		8,400		7,740		8,458	
	2	2	Allowance to Sub-Assistant Surgeons in charge of Dispensaries, 1 (10), 1 (10 + Loper Allowance at 5)	300		...		300		...	
			Rewards to Sub-Assistant Surgeons	2,592		3,500		2,592		63	
					11,352		11,900		10,632		8,521
Subsidiary Jails—	26	26	Allowance to Sub-Assistant Surgeons in charge of Dispensaries, 26 (10)	3,120		3,400		3,120		2,980	
			Rewards to Sub-Assistant Surgeon	...		400		...		191	
					3,120		3,800		3,120		3,171
			TOTAL MEDICAL ESTABLISHMENT		19,416		20,320		18,378		16,767
CLERICAL, EDUCATIONAL, AND MECHANICAL ESTABLISHMENT.											
Central Jail—	4	4	Clerks, 1 (50), 1 (30), 2 (40)	1,920		1,900		1,920		2,419	
District Jails—	5	5	Clerks (40)	2,400		...		2,400		1,463	
Subsidiary Jails—	38	40	Clerks, 20 (20), 20 (12) P.A. 1 (4)	7,728		7,300		7,008		7,243	
			TOTAL CLERICAL, ETC.		12,048		9,200		11,328		11,125
WARDER ESTABLISHMENT.											
Central Jails—	18	19	Head Warders 3 (25—1—30), 6 (16—0-8-0—22), 3 (22—0-8-0—25)								
			7 (13—0-8-0—16)	4,482		4,500		4,032		5,786	
	17½	17½	Warders 32 (10), 64 (9), 78 (8)	18,240		18,100		18,740		17,206	
	5	5	Female Warders, 1 (15) 4 (8-8—0-8-0—10-8)	636		550		612		470	
	3	3	Recruit Warders, 3 (5)	180		180		180		64	
			Extra Warders	800		390		1,000		605	
	22	22	Circle reserve guard (7)	1,848		...		1,848		...	
			House Allowance	...		10		...		12	
			Teaching Allowance	268		...		288		104	
			Royal Bonus	...		...		...		13	
					26,474		23,730		26,700		24,260
District Jails—	56	58	Head Warders 20 (16—0-8-0—22) 22 (13—0-8-0—16), 16 (13—0-8-0—22)	11,178		11,900		11,718		12,374	
	422	432	Warders 84 (10) 161 (9) 187 (8)	45,420		48,000		48,214		47,608	
	16	16	Female Warders 16 (8½—0-8-0—10½)	1,866		1,950		1,890		1,979	
	19	19	Recruit Warders (5)	1,140		850		1,140		870	
			Extra Warders	1,500		1,940		1,500		1,015	
			Royal Bonus	...		...		...		96	
			House Allowance	...		10		...		32	
			Local Allowance	4,392		...		...		...	
					65,496		64,650		64,462		63,718
Subsidiary Jails—	39	40	Lump provision for Warders Establishment	1,670		...		1,670		6,692	
	164	162	Head Warders 40 (13—0-8-0—16)	7,110		6,892		7,453		16,287	
			Warders 40 (10), 40 (9), 82 (8)	16,992		17,000		16,449		240	
			Female Warders	...		98		...		175	
			Recruit Warders	...		10		...		448	
			Extra Warders	1,000		800		...		...	
			Local Allowance	1,068		...		...		...	
			House Allowance	...		10		...		...	
					27,840		24,810		26,572		23,842
			TOTAL WARDER ESTABLISHMENT		1,19,810		1,13,190		1,17,734		1,11,820



DETAILED ACCOUNT NO. 19B<sub>a</sub>—LAW AND JUSTICE.—JAILS—JAILS—*contd.**Vide* APPENDIX, PAGE 169.

	Numbers.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts. 1912-13.	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			<b>Establishment—<i>concl.</i></b>								
			<b>MENIAL AND OTHER ESTABLISHMENTS.</b>								
<i>Central Jails—</i>	9	9	Servants, 6 (7), 1 (6), 2 (5) . . . . .	696		600		696		629	
			Extra and Temporary Establish- ment . . . . .	...		...		...		110	
<i>District Jails—</i>	4	4	Servants, 1 (8), 2 (6), 1 (5) . . . . .	300	696		600	300	696	139	739
			Extra and Temporary Establish- ment . . . . .	...				...		109	
<i>Subsidiary Jails—</i>			Servants . . . . .		300		200		300	226	248
			Extra and Temporary Establish- ment . . . . .				100	...		4	230
			<b>TOTAL MENIAL AND OTHER ESTAB- LISHMENTS . . . . .</b>		996		900		996		1,217
			<b>Dietary Charges.</b>								
<i>Central Jails—</i>			Rations (3,000 Prisoners) . . . . .	1,08,000		1,19,700		1,20,000		86,242	
			Miscellaneous Dietary Charges . . . . .	740		400		1,000		587	
			Garden and Agricultural Expenses . . . . .	260		400		600		—248	
			Proportionate share of Dairy Expenses . . . . .	70		10		50		3	
					1,09,070		1,20,510		1,21,650		86,584
<i>District Jails—</i>			Rations (3,800 Prisoners) . . . . .	1,36,800		1,40,000		1,40,350		1,15,892	
			Miscellaneous Dietary Charges . . . . .	3,000		3,000		2,500		3,054	
			Garden and Agricultural Expenses . . . . .	1,200		1,500		1,000		1,628	
			Proportionate share of Dairy Expenses . . . . .	650		500		650		985	
					1,41,650		1,45,000		1,44,500		1,21,559
<i>Subsidiary Jails—</i>			Rations (600 Prisoners) . . . . .	25,000		24,800		25,000		24,593	
			Miscellaneous Dietary Charges . . . . .	260		460		260		191	
			Garden and Agricultural Expenses . . . . .	40		40		60		44	
					25,300		25,300		25,320		24,828
			<b>Total Dietary Charges . . . . .</b>		2,76,020		2,90,810		2,91,470		2,32,971



DETAILED ACCOUNT No. 19Ba.—LAW AND JUSTICE.—JAILS—JAILS—*contd.*

		Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts. 1912-13.	
		Rs.	Ru.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Hospital Charges.									
Central Jails—	Sick diet and extras for Patients . . . . .	2,000		1,600		3,500		1,665	
	Cost of extra or special diet, etc., for Prisoners who are in weak health, but not in Hospital . . . . .	980		700		1,000		564	
	Medicines and Hospital Equipment . . . . .	1,500		1,350		3,100		1,429	
	Proportionate share of Dairy Expenses . . . . .	500		400		400		848	
	Medical Stores . . . . .	2,300		2,900		2,300		2,230	
			7,280		6,950		10,300		6,736
District Jails—	Sick diet and extras for Patients . . . . .	4,000		2,500		4,850		4,102	
	Cost of extra or special diet, etc., for Prisoners who are in weak health, but not in Hospital . . . . .	200		200		570		205	
	Medicines and Hospital Equipment . . . . .	3,000		2,000		2,730		2,504	
	Proportionate share of Dairy Expenses . . . . .	4,500		4,500		3,400		4,690	
	Medical Stores . . . . .	3,000		4,300		3,300		3,208	
			14,700		13,500		14,850		14,709
Subsidiary Jails—	Sick diet and extras for Patients . . . . .	300		200		320		137	
	Cost of extra or special diet, etc., for Prisoners who are in weak health, but not in Hospital . . . . .	70		30		90		24	
	Medicines and Hospital Equipment . . . . .	1,000		800		1,000		645	
	Medical Stores . . . . .	...		140		140		1,643	
	Proportionate share of Dairy Expenses . . . . .	...		10		...		...	
			1,370		1,180		1,550		2,449
	Total Hospital Charges . . . . .		23,350		21,630		26,700		23,894
Clothing and Bedding of prisoners.									
	Central Jails . . . . .	19,500		10,500		20,150		10,536	
	District Jails . . . . .	24,700		18,000		23,400		19,293	
	Subsidiary Jails . . . . .	750		700		720		706	
	Total Clothing Bedding, etc. . . . .		44,950		29,200		44,270		30,535
Sanitation Charges.									
Central Jails—	Conservancy, Washing and Purifying . . . . .	5,200		5,000		5,100		5,193	
	Charges for Water-supply . . . . .	12,500		5,000		8,150		3,921	
	Extraordinary Charges . . . . .	100		50		100		48	
			17,800		10,050		13,350		9,162
District Jails—	Conservancy, Washing and Purifying . . . . .	4,100		4,000		5,500		3,892	
	Charges for Water-supply . . . . .	2,800		2,000		3,500		1,688	
	Extraordinary Charges . . . . .	200		70		70		77	
			7,100		6,070		9,070		5,657
Subsidiary Jails—	Conservancy, Washing and Purifying . . . . .	700		600		850		532	
	Charges for Water-supply . . . . .	500		200		1,000		263	
	Extraordinary Charges . . . . .	30		10		55		22	
			1,230		810		1,905		817
Juvenile Jails—	Conservancy etc., . . . . .							2	
	Charges for Water-supply . . . . .							3	
			...		...		...		5
	Total Sanitation Charges . . . . .		26,130		16,930		24,325		15,641

DETAILED ACCOUNT No. 19Ba.—LAW AND JUSTICE—JAILS.—JAILS—contd.									
		Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	<b>Charges for moving prisoners.</b>								
Central Jails—	Transfer Charges and Road Subsistence of Convicts and under-trial Prisoners . . .		15,000		10,000		15,000		6,444
District Jails—	Transfer Charges and Road Subsistence of Convicts and under-trial Prisoners . . .	17,000		14,000		17,000		10,229	
	Transportation Charges . . .	...		100		...		32	
Subsidiary Jails—	Transfer Charges and Road Subsistence of Convicts and under-trial Prisoners . . .	6,700	17,000	6,600	14,100	6,700	17,000	5,205	10,261
	Transportation Charges . . .	...		50		...		12	
			6,700		6,650		6,700		5,217
	<b>Total Charges for moving prisoners.</b>		38,700		30,750		38,700		21,922
	<b>Miscellaneous Services and Supplies.</b>								
Central Jails—	Lighting . . . . .	2,800		2,200		3,500		2,664	
	Disciplinary Charges . . . . .	350		300		300		352	
	Uniform and Equipment of Warders . . . . .	4,500		3,700		5,000		3,960	
	Rewards for Recapture and Services . . . . .	500		100		500		119	
	Execution Charges . . . . .	50		50		50		23	
	Other Miscellaneous Services and Supplies . . . . .	1,600		1,200		3,000		1,237	
	Cost of land . . . . .	...		...		...		43	
			9,800		7,550		12,350		8,398
District Jails—	Lighting . . . . .	4,000		3,700		3,600		3,846	
	Disciplinary Charges . . . . .	650		500		600		678	
	Uniform and Equipment of Warders . . . . .	10,500		6,000		6,000		10,251	
	Rewards for Recapture and Services . . . . .	200		200		800		99	
	Execution Charges . . . . .	300		300		200		272	
	Other Miscellaneous Services and Supplies . . . . .	7,000		5,000		5,000		6,534	
Subsidiary Jails—	Lighting . . . . .	1,200	22,650	1,200	15,700	1,200	16,200	1,136	21,680
	Disciplinary Charges . . . . .	100		100		100		62	
	Uniform and Equipment of Warders . . . . .	2,000		1,800		2,000		1,974	
	Rewards for Recapture and Services . . . . .	200		300		100		231	
	Other Miscellaneous Services and Supplies . . . . .	1,400		1,800		600		1,253	
	Cost of Land . . . . .	...		900				430	
			4,900		5,600		4,000		5,086
	Petty Construction and Repairs . . . . . { Central Jail District Jail Sub Jail . . . . .			3,800 9,000 800				2,652 6,936 951	
	Special grant for aid to discharged prisoner . . . . . { Central Jails District Jails Sub. Jails . . . . .		12,000 3,000		13,600 ...		14,000 ...		10,539 ...
	<b>Total Miscellaneous Services and Supplies.</b>		52,350		42,450		46,550		45,703
	<b>Allowances.</b>								
Travelling Allowances—	Central Jails . . . . .	2,000		1,700		2,600		1,651	
	District Jails . . . . .	3,800		3,400		4,000		2,845	
	Subsidiary Jails . . . . .	800		800		900		597	
			6,600		5,900		7,500		5,093
Compensation for Dearness of Provision—	Central Jail . . . . .	1,000		1,500				148	
	District Jail . . . . .	2,000		3,000				...	
	Subsidiary Jail . . . . .	700		1,000				31	
			3,700		5,500		...		179
	<b>Total Allowances</b>		10,300		11,400		7,500		5,272



# BIHAR AND ORISSA—EXPENDITURE.

## DETAILED ACCOUNT No. 19Ba.—LAW AND JUSTICE—JAILS—JAILS—*contd.*

	Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Contingent Charges.</b>								
Rents, Rates and Taxes . . . . .	1,800		1,870		1,900		1,721	
Service Postage and Telegram . . . . .	1,300		1,200		1,300		873	
Office Expenses . . . . .	500		400		460		421	
Office furniture . . . . .	200		200		200		95	
Registers and Stationery . . . . .	200		100		560		70	
Purchase of typewriters . . . . .	600		...		600		...	
Purchase of Newspapers and Periodicals . . . . .	60		...		...		...	
Telephone Charges . . . . .	200		130		...		438	
		4,860		3,900		5,020		3,618
Rents, Rates, and Taxes . . . . .	7,150		6,800		6,900		6,865	
Service Postage and Telegram . . . . .	2,200		1,980		2,000		1,817	
Office Expenses . . . . .	1,500		500		800		1,446	
Office furniture . . . . .	350		200		500		98	
Pay of menials . . . . .	...		70		...		35	
Registers and Stationery . . . . .	200		80		200		100	
Purchase of typewriters . . . . .	500		...		500		...	
Telephone Charges . . . . .	200		500		...		459	
		12,100		10,130		10,900		10,820
Rents, Rates and Taxes . . . . .	1,100		1,000		1,000		1,065	
Service Postage and Telegram . . . . .	500		600		600		576	
Office Expenses . . . . .	500		200		1,100		401	
Office furniture . . . . .	250		400		300		311	
Registers and Stationery . . . . .	100		30		130		26	
Pay of menials . . . . .	...		300		600		370	
Telephone Charges . . . . .	100		...		...		19	
		2,550		2,530		3,730		2,768
<b>Total Contingent Charges</b>		19,510		16,560		19,650		17,206
<b>Extraordinary Charges for live stock, Tools and Plant.</b>								
Conservancy and Water-Supply Dead Stock . . . . .	820		10		1,250		356	
Dietary Dead Stock . . . . .	1,070		900		1,440		337	
Hospital Dead Stock . . . . .	210		300		350		1	
Garden and Agricultural Plant . . . . .	180		120		120		59	
Lighting Dead Stock . . . . .	900		300		350		9	
Disciplinary Stock . . . . .	400		200		500		369	
Arms and Accoutrements . . . . .	440		430		640		394	
Dairy Live Stock and Plant . . . . .	200		200		480		...	
Draught Cattle . . . . .	200		...		220		...	
Other Miscellaneous Dead Stock . . . . .	1,000		600		1,500		241	
		5,420		3,060		6,850		1,766
Conservancy and Water-Supply Dead Stock . . . . .	780		250		500		170	
Dietary Dead Stock . . . . .	1,350		1,000		2,000		725	
Hospital Dead Stock . . . . .	540		50		500		70	
Garden and Agricultural Plant . . . . .	500		100		300		733	
Lighting Dead Stock . . . . .	2,000		200		200		149	
Disciplinary Stock . . . . .	560		300		500		555	
Arms and Accoutrements . . . . .	510		300		410		305	
Dairy Live Stock and Plant . . . . .	300		200		600		287	
Draught Cattle . . . . .	120		...		100		...	
Other Miscellaneous Dead Stock . . . . .	1,460		300		1,500		1,465	
		8,120		2,700		6,610		4,459
Carried over . . . . .		13,540		5,760		13,460		6,225

DETAILED ACCOUNT No. 19 Ba.—LAW AND JUSTICE—JAILS—JAILS—*contd.*

		Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Subsidiary Jails—</i>	Brought forward		13,540		5,760		13,460		6,225
	<b>Extraordinary Charges for live stock, tools and Plant—<i>contd.</i></b>								
	Conservancy and Water-Supply Dead Stock	100		40		100		41	
	Dietary Dead Stock	400		200		400		336	
	Hospital Dead Stock	30		80		80		21	
	Garden and Agricultural Plant	10		10		30		9	
	Lighting Dead Stock	100		50		100		82	
	Disciplinary Stock	100		500		500		319	
	Arms and Accoutrements	...		250		80		1	
	Dairy Live Stock and Plant	...		10		10		...	
	Other Miscellaneous dead Stock	300		300		500		302	
			1,040		1,440		1,800		1,111
	<b>Total Extraordinary Charges, etc.</b>		14,580		7,200		15,260		7,336

## DETAILED ACCOUNT No. 19 Bb.—LAW AND JUSTICE—JAILS—JAIL MANUFACTURES.

	Numbers.								
	1913-14.	1914-15.							
<i>Clerical, Mechanical, etc., Establishment—</i>	1	1	Foreman (225+P.A. 25)	3,000			2,700		
	1	1	Factory Assistant (170)	2,040			2,640		
	2	2	Store-keepers 2 (50)	1,200			1,200		
	2	2	Assistant ditto 2 (25)	600			600		
	1	1	Mistri, 1 (30)	360			360		
	1	1	Blacksmith (35)	420			420		
	4	4	Accountants, 2(30), 1(40), 1(30)	2,760			2,760		
	1	1	Tent Master (110)	1,320			1,320		
	2	2	Master Tailors, 1 (35), 1 (40)	900			900		
	1	1	Tailor, (30)	360			360		
	1	1	Mechanic (50)	600			600		
	1	1	Turner (30)	360			360		
	1	1	Baker, 1(40)	480	19,000		480		17,653
	1	1	Carder (230)	2,760			2,640		
	1	1	Mill Mistri (30)	360			360		
	4	4	Cartmen, 2 (5), 2 (7)	288			288		
	1	1	Engine Driver (50)	600			600		
	1	1	Fireman (20)	240			240		
	1	1	Weaving Master (125)	1,500			1,500		
	1	1	Factory Overseer (50)	600			600		
	1	1	Task-takers, 1 (30)	360			360		
	...	...	Temporary Establishment	5,000	700		500		565
	2	1	Exchange Compensation Allowance	173	100		476		...
				26,281					
			For rounding	19					
			Carried over		26,300	19,800	22,264		18,218





DETAILED ACCOUNT No. 20B—POLICE.—DISTRICT EXECUTIVE FORCE—*contd.*

Vide APPENDIX, PAGE 170.

	Numbers.		DETAILS.	Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.									
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Salaries—</i>			<b>District Police.</b>								
			<b>SALARIES.</b>								
			Superintendents—								
	1	1	1st Grade (1,200) . . . .	14,400				14,400			
	4	3	2nd " (1,000) . . . .	36,000				48,000			
	5	5	3rd " (900) . . . .	54,000				54,000			
	6	6	4th " (800) . . . .	57,600				57,600			
	7	7	5th " (700) . . . .	58,800				58,800			
				2,20,800		2,30,000		2,32,800		2,15,010	
			Asst. Supdts.—								
	8	8	1st Grade (500) . . . .	48,000		72,500		48,000		77,652	
	9	9	2nd " (400) . . . .	43,200				43,200			
	6	7	3rd " (300) . . . .	25,200				21,600			
	14	13	Deputy Superintendents, 3 (500), 4 (400), 4 (300), 2 (250) . . . .	57,600		72,000		60,600		71,604	
	21	20	Exchange Compensation Allowance .	12,450		10,600		13,350		10,358	
	4	5	Probationary Superintendents 4(300) for 10 months and 1(300) for 4 months.	13,200		7,500		6,000		1,998	
				1,99,650		1,62,600		1,92,750		1,61,612	
				4,20,450				4,25,550			
			Deduct—Probable Savings .	20,450				25,550			
			<b>TOTAL SALARIES</b> .		4,00,000		3,92,600		4,00,000		3,76,622
			<b>POLICE FORCE.</b>								
<i>Police Force—</i>			Inspectors—								
	7	7	1st Grade (250) . . . .	21,000		2,83,000		21,000		2,74,838	
	22	20	2nd " (200) . . . .	48,000				52,800			
	43	47	3rd " (175) . . . .	98,700				90,300			
	62	60	4th " (150) . . . .	1,08,000				1,11,600			
		2	Exchange Compensation Allowance .	300		400		400		...	
				2,76,000		2,83,400		2,76,100		2,74,838	
			Sub-Inspectors—								
	40	49	1st Grade (100) . . . .	58,800				48,000			
	162	185	2nd " (80) . . . .	1,77,600				1,55,520			
	205	222	3rd " (70) . . . .	1,86,480				1,72,200			
	323	314	4th " (60) . . . .	2,26,080				2,32,560			
	175	154	5th " (50) . . . .	92,400				1,05,000			
		66	Probationary Sub-Inspectors 66 (25)	19,800				16,800			
				7,61,160		7,00,060		7,30,080		6,85,564	
			European Constables, 6 (100), 2 (95) 8 (90) . . . .	18,120				9,180		7,458	
	5	5	Mounted Constables (24) . . . .	1,440				1,440		1,379	
				19,560		5,000		10,620		8,837	
			Head Constables—								
	217	248	1st Grade (20) . . . .	59,520				52,080			
	387	476	2nd " (17½) . . . .	99,960				81,270			
	652	643	3rd " (15) . . . .	1,15,740				1,17,360			
			P. A. 1 (5) . . . .	60				60			
				2,75,280		2,48,000		2,50,770		2,45,170	
			Constables—								
	1882		Special allowance . . . .	...				2,388			
	3138	2093	1st Grade (10) . . . .	2,51,160				2,25,840			
	3409	3175	2nd " (9) . . . .	3,42,900				3,38,904			
	591	3233	3rd " (8) . . . .	3,10,368				3,27,264			
	741	1125	4th " (7) . . . .	94,500				49,644			
		828	Constables (11) . . . .	1,09,296				97,812			
				11,08,224		9,86,000		10,41,852		9,39,712	
	156	156	Chowkidars, [31 (5), 125 (4)] for 3 months . . . .	1,965		10,000		7,860		7,198	
			Bonus (Royal) . . . .	...		...		...		755	
			Temporary Force . . . .	5,191		8,000		3,991		1,500	
			Provision for permanent Force for Shekhi Settlement in Singhbhum	12,525		...		12,286		...	
			<b>Carried over</b> .	24,58,905		22,40,400		23,33,559		21,63,574	



DETAILED ACCOUNT No. 20B.—POLICE.—DISTRICT EXECUTIVE FORCE—*contd.*

	Numbers.		District Police— <i>contd.</i>	Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.									
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Police Force—			POLICE FORCE— <i>contd.</i>								
			Brought forward	24,59,905		22,40,400		23,33,559		21,63,574	
			Extra Force for Porbesganj Municipality in Purnea	...		...		1,823		...	
			Establishment of a Permanent Patrol Force along the Nepal Frontier	12,298		...		...		...	
			Re-inforcement of the Police in the Colliery Tracts of Manbhum	24,577		...		...		...	
			Additional Force for the Ranchi Town Police	5,248		...		...		...	
			Lump provision for Treasure guards	12,000		...		...		...	
				25,14,028				23,35,382			
			Deduct—Probable Savings	1,05,528				1,15,382			
			TOTAL POLICE FORCE		24,07,500		22,40,400		22,20,000		21,63,574
Training School—			POLICE TRAINING SCHOOL FOR SUB-INSPECTORS, HAZARIBAGH.								
			1 Principal (1,000)	12,000		...		...		...	
			2 Exchange Compensation Allowance	900		...		...		...	
	24	24	Bandsmen 13 (20), 8 (17—8)			...		...		...	
			3 (15)	5,340				5,430			
	2	2	Bandmaster 1 (200), Sergeant 1 (30)	2,760		7,800		2,760		3,018	
	19	14	Instructing Staff. 1 (250), 4 (200), 2 (150), 3 (80), 1 (30), 2 (20), 1 (17½)	20,130							
			Local Allowance	1,800		29,000		22,830		35,135	
	1		Vernacular Shorthand Writer (250)	3,000		1,400		1,850		...	
	2	2	Clerks 1 (40), 1 (60)	1,200				3,000		...	
	1	1	Sub-Assistant Surgeon (15)	180				1,200		...	
	1	1	Compounder (15—1—20)	192		200		180		254	
	14	14	Servants 9 (10), 4 (9), 1 (8)	1,608				180		...	
			Buglers (2)	48				1,572		...	
			Contingencies	4,300				...		96	
			Keep of ponies	4,000		18,000		1,200		15,577	
			Clothing	302				5,520		...	
			Travelling Allowance	5,000		4,000		331		101	
			Conveyance Allowance	450				5,000		7,588	
			House Allowance	3,048		300		450		...	
			Arms and Accoutrements	...				...		26	
			Furniture for Assistant Superintendents	2,500				...		30	
			Purchase of Ponies	1,000				2,500		...	
			Books and Publications	15				1,000		...	
			Pay of menials	...				...		...	
			Rents, Rates and taxes	4,647				1,200		...	
			Library grant	...				6,909		...	
			Grain Compensation Allowance	300		300		5,000		...	
				74,720				68,112			
			For rounding	120				3,112			
			Total Training School for Sub-Inspectors		74,600		61,000		65,000		61,825
			Training School for Constables, Bhagalpur—								
			1 Principal (250)	3,000		...		...		...	
	1	1	Band Establishment	...		...		...		2,319	
			1 Assistant Surgeon (280)	3,360		3,360		3,360		3,070	
	93	93	Sub-Assistant Surgeon	...		...		...		375	
			Instructing Staff, 2 (200), 1 (175), 13 (70), 11 (60), 1 (30), 12 (20), 28 (17½), 16 (15), 3 (10), 4 (9), 2 (8)	38,724		38,000		37,860		38,770	
	3	3	Clerks 1 (70), 2 (40)	1,800		1,500		1,800		420	
			Constables	...		...		...		—151	
	4	4	Buglers (2)	96		56		...		...	
	1	1	Compounders (15—1—20)	216		216		216		176	
	2	2	Servants, 1 (9), 1 (8)	204		204		204		40	
	1	1	Armourer (15)	180		180		180		...	
			Grain Compensation Allowance	132				...		...	
			Local Allowance	600				600		553	
			House	3,516		3,000		2,940		2,662	
			Travelling	2,800		2,800		2,800		7,567	
			Clothing	438		134		400		21	
			Conveyance Allowance	4,320		4,050		4,050		—15	
			Rents, Rates and Taxes	1,491				1,491		...	
			Medical Stores	500		500		500		988	
			Diet of Patients	500				500		...	
			Royal Bonus	...		...		...		286	
			Carried over	61,877	74,600	54,700	61,000	56,901	65,000	57,081	61,825

## BIHAR AND ORISSA—EXPENDITURE.

DETAILED ACCOUNT NO. 20 B—POLICE—DISTRICT EXECUTIVE FORCE—*contd.*

Vide APPENDIX, PAGE 170.

	Numbers.		District Police—contd.	Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment, etc.—			POLICE TRAINING SCHOOL—contd.								
			Brought forward	61,877	74,600	54,700	61,000	56,901	65,000	57,081	61,825
			Contingencies	4,500		8,000		4,500		5,217	
			Allowance to Civil Surgeon 1(75)	900		900		900		...	
			Pay of menials	2,263		...		2,268		...	
			Purchase of furniture	...		...		...		42	
			Ordnance Stores	...		...		...		2,091	
			Lump provision for the establish- ment of a Constables' Training School at Cuttack	5,503		...		...		...	
				75,053				64,569			
			Deduct—Probable Savings	4,553				5,569			
			Total Training School for Constables		70,500		63,000		59,000		64,431
			TOTAL POLICE TRAINING SCHOOL		1,45,100		1,24,600		1,24,000		1,26,256
			ESTABLISHMENT.								
		97	97	Clerks, 3 (100), 7 (80), 10 (70), 4 (60), 21 (50), 14 (45), 3 (40), 3 (35), 20 (30), 12 (25)	55,260		80,500		55,820		63,521
		58	58	Muhurirs, 1 (45), 11 (40), 19 (35), 10 (30), 17 (25)	22,500			22,500		16,898	
		21	21	Servants, 2 (8), 19 (7)	1,738		1,800		1,738		1,741
				Temporary Establishment	...		...		...		76
				Royal Bonus	...		...		...		52
					79,548		82,300		79,608		82,288
		8	7	Boat Establishment—							
		36	38	Manjhees, 1 (12), 1 (9), 5 (8)	732				828		
				Dandies, 8 (8), 14 (7), 16 (6)	3,096				2,928		
				3,828		3,600		3,756		3,582	
			Deduct—Probable Savings	83,376				82,304			
			For rounding	624				364			
			TOTAL ESTABLISHMENT		84,000		85,900		83,000	85,870	
Hospital Charges	19	20	HOSPITAL CHARGES.								
			Sub-Assistant Surgeons 1 (100), 1(80) 1(75), 3 (65), 2(55), 5 (45), 1 (35), 5(30), 1 (25)	11,940		12,500		11,220		12,564	
			Allowances to ditto 2 (10)	240			360		17		
		10	10	Compounders, (15—1—20)	1,932	1,450		1,932		1,376	
			House Allowance	...						8	
			Cost of Diet, etc., of Patients	5,000	14,112	13,950		13,512		13,965	
			Medical Stores	7,000		3,500		4,000		4,031	
			Country Medicines	...		7,000		4,500		5,487	
			Allowance for Ambulance Work	2,520		790		...		793	
			Improvement of Police Hospital	...		2,300		2,520		2,264	
			Royal Bonus	...		500		...		190	
			Special Furniture grant for Police Hospital		14,520		14,090		11,020		12,823
								10,000			
		For rounding		28,632				34,532			
				32				32			
		TOTAL HOSPITAL CHARGES		28,600		28,040		34,500		26,788	
Allowances—			ALLOWANCES.								
			Buglers Allowance	528		100		...		...	
			Short-hand Allowance	...		...		...		40	
			Court Allowance	...		...		...		60	
			Fixed Conveyance Allowance	1,73,940		1,53,000		1,60,000		1,49,343	
			House Allowance	840		1,840		840		145	
			Travelling Allowance and Expenses	2,40,000		2,30,000		2,25,000		2,33,460	
			Special Allowance	3,936		2,000		5,352		2,286	
			Grain Allowance	65,000		65,000		...		1,211	
			Local Allowance	14,424		8,000		5,046		2,835	
			Allowance for Steno-Typists	2,400		1,320		2,640		818	
			Batta Allowance to Constables	...		...		...		381	
			Fees for training buglers in Dis- tricts.	88		...		...		...	
				5,01,156				3,98,878			
			For rounding	156				878			
			TOTAL ALLOWANCES.		5,01,000		4,61,260		3,98,000		3,90,579

DETAILED ACCOUNT No. 20B—POLICE.—DISTRICT EXECUTIVE FORCE—contd.

		Numbers.				Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
		1913-14.	1914-15.										
Supplies and Services—				District Police—conold.									
				SUPPLIES, SERVICES, ETC.									
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
				Rewards for Meritorious works . . .	15,000		13,000		1,200		1,138		
				Cost of Typewriters . . .	5,000		1,200		65,000		58,383		
				Cost of Escorts (Way Charges) . . .	65,000		65,000		1,500		1,975		
				Purchase of Boats, etc. . . . .	1,500		1,500		200		211		
				Hire of Boats, etc. . . . .	10,000		...		10,000		2,469		
				Ordnance Stores . . . . .	12,000		15,000		7,000		6,649		
				Compensation for land taken for Police Buildings . . . . .	2,35,000		2,35,000		3,35,000		1,22,376		
				Petty Construction . . . . .	85,000		85,000		75,000		1,02,685		
				Clothing . . . . .	6,370		16,000		6,370		13,202		
				Purchase of Arms and Accoutrements									
				Repairs and Stores for Steamers and Schooners . . . . .	...		50		...		1,843		
				Purchase of Tent . . . . .	18,000		4,770		4,770		5,154		
				Petty Repairs . . . . .	...		43,900		...		37,093		
				Reward to informers . . . . .	5,000		5,000		5,000		5,636		
				Rewards for Marksmanship . . . . .	...		500		...		467		
				Repairs of Boats, etc. . . . .	...		80		...		3		
				General Police Rewards . . . . .	1,000		6,000		6,000		5,241		
				Reclamation of Moghya Domes . . . . .	16,000		13,000		8,000		6,181		
				Grant to Athletic Clubs . . . . .	1,250		1,250		1,250		1,049		
				Rent of telephone lines . . . . .	6,000		2,500		2,500		2,686		
				Purchase and hire of Elephants, Mules, etc. . . . .	1,000		...		...		...		
				Feed and keep of Elephants, Mules, etc. . . . .	...		50		...		259		
				Cost of Photographs . . . . .	...		1,000		...		218		
				Law charges . . . . .	...		...		15,000		4,443		
				Special grant for repairs to Police Buildings . . . . .	...		...		...		...		
				Upkeep of Blood Hounds . . . . .	576		...		...		...		
					4,83,696				5,43,590				
				For rounding . . . . .	96				90				
				TOTAL SUPPLIES AND SERVICES		4,83,600		5,10,000		5,43,500		3,79,391	
Contingencies—				CONTINGENCIES.									
				Purchase of Books and Publications	2,500		100		1,800		77		
				Hot and Cold Weather Charges . . .							3,168		
				Repairs of Tents . . . . .							289		
				Purchase and Repairs of Furniture							7,276		
				Service Postage and Telegram	(a)		(a)		(a)		...		
				Charges . . . . .							55,936		
				Repairs of Arms and Accoutrements							274		
				Oil for Lighting Station-houses . . .							12,616		
				Tour Charges . . . . .							692		
				Rates and Taxes . . . . .	10,006		45,000		9,930		38,934		
				Rents . . . . .	47,548				37,000				
				Office Expenses and Miscellaneous (Contract) . . . . .	1,73,250		1,20,000		1,53,000		18,363		
				Lump provision for oil for Bull's eye lanterns . . . . .	5,000				15,000		...		
				Pay of Menials . . . . .	...				..		7,318		
				Employment of Sweepers at Mofussil Police Station and Out- posts . . . . .					7,200				
				House rent of Constables . . . . .					10,548				
					2,38,304				2,34,478				
				For rounding . . . . .	304				478				
				TOTAL CONTINGENCIES		2,38,000		1,65,100		2,34,000		1,44,943	
Police Force, etc.—				OTHER POLICE.									
				Salt Police Head Constables . . . . .				100		270		159	
				Cost of Police Guards supplied to Private Individuals and Corporate Bodies—		...							
				Inspectors . . . . .	...		1,600		600		...		
				Sub-Inspector . . . . .	1,260		2,100		600		1,319		
				Head Constables (15) . . . . .	2,928		5,500		2,148		3,068		
				Constables (20 (7) 13 (8) . . . . .	1,582		2,700		1,005		10,496		
				Allowances and Contingencies, etc. . . . .	...		100		...		310		
				Compensation for dearness of Food	9,230		...		2,000		...		
				Provision for unforeseen charges . . . . .	168		...		168		...		
				Mour Bhanj watch and ward staff 2 (7) . . . . .	...		...		...	6,521	39		
				Royal Bonus . . . . .		15,168		12,000		6,791		15,232	
				For rounding . . . . .	32				9				
				Total Other Police		15,200		12,100		6,800		15,391	

(a) Included in the contract grant against Office Expenses and Miscellaneous.

## BIHAR AND ORISSA—EXPENDITURE.

## DETAILED ACCOUNT No. 20C.—POLICE—VILLAGE POLICE

	Numbers.			Budget Estimate, 1914-15		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Police Force—</i>	511	638	Chowkidars 624 (6), 2 (1-11), 1 (0-2-0), 1 (5-14), 1 (3-5), 1 (1-10), 1 (3), 1 (2-5), 1 (4-9), 1 (5-2), 1 (2-14), and 1 (2-9)	45,345		38,000		38,345		37,406	
			Office Expense and Miscellaneous .	1,245		1,000		1,000		508	
			Rewards to Headmen (Dhumka) .	..		1,460		500		1,140	
			Cost of uniform . . . .	1,951		...		3,640		...	
			Clerks . . . . .	...		...		...		125	
			Servants . . . . .	...		.		...		12	
			Royal Bonus . . . . .	...		..		.		174	
			Grain Compensation Allowance .	..		40		...		...	
			For rounding .		48,541			41,485			
					...			15			
			For Probable Savings . .		6,541						
			<b>Total Provincial</b> .		42,000		40,500		41,500		39,365

## DETAILED ACCOUNT No. 20D.—POLICE.—SPECIAL POLICE.

	Numbers										
	1913-14.	1914-15.									
			<b>Military Police.</b>								
<i>Police Force—</i>	1	1	Sub-Assistant Surgeon, (30) .	360		540		360		165	
	2	2	Subdars, 1 (150), 1 (200) . .	4,200		4,200		4,200		4,200	
	2	2	Jemadars (50-10-80) . . .	1,320		1,300		1,200		1,245	
	8	8	Harildars, 2 (25), 3 (20), 2 (15), 1 (30) . . . . .	2,040		2,000		2,040		1,937	
	16	16	Naks, 8 (12), 8 (15) . . . .	2,592		2,600		2,592		2,488	
	194	194	Sepoys, 50 (11), 22 (9), 122 (10) .	23,616		22,400		23,616		19,891	
	1	1	Compounder (15-1-20) . . .	216		190		216		...	
	1	1	Clerk (60) . . . . .	720				720		...	
<i>Allowances—</i>			Grain Compensation Allowance	5,000	35,064	3,000	33,230	...	34,944	..	29,926
			Ambulance work Allowance . .			40		1,080		25	
			Travelling Allowances . . . .	3,500		3,000		3,500		5,041	
			Good-conduct Allowances . . .	480		460		480		474	
			Other Allowance . . . . .	1,156		910		...		875	
			Passage Money . . . . .	500				...		...	
					10,636		7,410		5,060		6,415
			<b>Carried over</b> .		45,700		40,640		40,004		36,341



## DETAILED ACCOUNT No 20E.—POLICE.—RAILWAY POLICE.

		Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SUMMARY.									
East Indian Railway Police . . . . .		50,200		62,000		62,000		12,154	
Eastern System Railway Police—									
Superintendence . . . . .		...		...		.	.	2	
Eastern Bengal Railway . . . . .		..		...		...		9,986	
Bengal North-Western-Tirhoot State Railway Police . . .		63,000		96,000		21,000		19,155	
Bengal-Nagpur Railway Police . . . . .		35,000		34,000		34,000		10,889	
Total . . . . .			1,48,200		1,92,000		1,17,000		52,186
Salaries—	Numbers.	DETAILS.							
	1913-14. 1914-15.	East Indian Railway Police.							
Police Force—	1	Superintendent (900 + L. A. 150) .	12,600	18,075					
	1	Exchange compensation Allowance	675						
	1	Deputy Superintendent (400) .	4,800						
	3	Inspectors 2 (200), 2 (175), .	9,000			6,300			
	20	Sub-Inspectors 5 (80), 5 (70), 9 (60), 4 (50), 2 (100) . . . . .	20,280			14,280			
	1	European Sergeant (108) . . . . .	1,200			1,200			
	43	Head Constables 7 (20), 27 (15), 13 (17½) . . . . .	9,270			8,790			
	206	Constables 1(10), 17(9), 218(8) .	25,764			22,344			
		Watch and Ward Chowkidars (a) .	43,728			72,056			
		Lump provision for Extra Temporary Chowkidars for Engineering Department . . . . .	2,000			2,112			
	1	Exchange Compensation Allowance	75			75			
		Lump provision for Additional Force	..	1,11,413		20,000	1,47,157		
Establishment—	7	Clerks 1(100), 1(60), 1(50), 2(40), 1(30), 1(25) . . . . .	4,140						
	2	Servants 1 (9), 1 (8) . . . . .	204						
Allowance—		Grain Compensation Allowance . . . . .	100	4,344			4,430		
		Travelling Allowance . . . . .	3,760			...			
		House Allowance . . . . .	720			3,760			
				4,580		1,820	5,580		
Supplies and Services—		Clothing and Great-coats . . . . .	..			2,517			
		Rewards . . . . .	600	600		600	3,117		
Carried over . . . . .			1,39,012				1,60,284		

(a) Numbers and rates of pay not available.

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DETAILED ACCOUNT NO. 20E.—POLICE.—RAILWAY POLICE—*contd.*

	Numbers.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Contingencies—			East Indian Railway Police—contd.								
			Brought forward .		1,39,012				1,60,284		
			Rents, Rates, and Taxes . . .	36,070				36,070			
			Office Expenses and Miscellaneous .	4,200				4,200			
			Contingent Allowance for the Chow- kidari Staff employed by the East Indian Railway Company . . .	10,800	51,070			6,720	46,990		
			Deduct—7 <sup>th</sup> payable by the E. I. Railway including Pensionary Contribution		1,90,082 1 39 948				2,07,274 1,45,091		
					50,134				62,183		
			For rounding .		66				133		
			Total E. I. R. Police .		50,200		62,000		62,000		12,154
			Eastern System Railway Police								
Establishment—			SUPERINTENDENCE.								
			Clerk . . . . .		..		...		...		2
			TOTAL SUPERINTENDENCE .		..		...		...		2
			EASTERN BENGAL RAILWAY (in- cluding Bengal Central and Calcutta South-Eastern)								
Police Force—			POLICE FORCE.								
			Inspectors . . . . .							1,593	
			Sub-Inspectors . . . . .							2,698	
			Head Constables . . . . .							1,632	
			Constables . . . . .							3,545	
			Bonus . . . . .							12	
					...		...		...		9,456
Allowances—			Travelling Allowance . . . . .							428	
			House Allowance . . . . .							102	
					...		...		...		530
			TOTAL E. B. RAILWAY .		...		...		...		9,986
			Total Eastern System Railway Police . . . . .		...		...		...		9,988



DETAILED ACCOUNT No. 20E.—POLICE.—RAILWAY POLICE—contd.													
	Numbers.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.			
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
Police Force—	1	1	<b>B.-N.-W. and Tirhut State Railway Police, Bihar Portion.</b> Superintendent (400)+L. A. 100 Inspectors, 1 (175), 1 (200) Sub-Inspectors, 2 (50), 3 (60), 4 (70), 2 (80) Head Constables, 10 (20), 8 (15), 6 (17½) Constables, 28 (10), 2 (8), 93 (9), 21 (11) Watch and Ward Chowkidars (a) Proportion of cost of cash guard employed in the Bengal portion of the Railway Additional Temporary Chowkidar Exchange Compensation Allowance	6,000				6,000					
	2	2		4,500				4,500					
	11	11		8,640				8,160					
	24	24		5,100				5,130					
	144	144		16,368				15,600					
				16,646				16,926					
				700				700					
				506				...					
	2	2		450				432					
					53,910				57,448				
Establishments—	8	8	Clerks 1(80), 1(50), 2(40) 1(35), 1(30), 2(25)	3,900				3,900					
	1	1	Servant (7)	84				84					
Allowances—			Grain Allowances	100	3,984				3,984				
			Travelling Allowance	3,000				3,000					
			House and Local Allowance	...				...					
Supplies and Services—			Clothing	2,123	3,100			2,123	3,000				
			Rewards	200				200					
Contingencies—			Rents, Rates, and Taxes	11,176	2,323			8,578	2,323				
			Office Expenses and Miscellaneous	2,737				2,737					
					13,913				11,315				
			Deduct—Share including Pensionary Contribution to be debited to Railway Working Expenses		82,230				78,070				
					19,000				56,863				
			For rounding		63,230				21,207				
				230				207					
		<b>Total B.-N.-W., etc., Ry. Police</b>		63,000		96,000		21,000		19,155			
Police Force—	1	1	<b>Bengal-Nagpur Railway Police.</b> Superintendent (900)+L. A. 150 Inspectors, 1 (150), 2 (175), 1 (200) Sub-Inspectors, 3 (80), 3 (50), 5 (60), 5 (70) Head Constables, 15 (20), 11 (17-8), 6 (15), P.A. 2 (5) Constables, 31 (10), 52 (9), 58 (8), 22 (11) Watch and Ward Chowkidars (a) European Constable (95) Exchange Compensation Allowance Lump provision for additional Chowkidars Lump provision for additional Police Force	12,600				12,600					
	4	4		8,400				8,100					
	15	15		12,480				11,520					
	31	32		7,110				6,810					
	116	163		17,808				13,104					
				44,928				44,928					
	1	1		1,140				1,140					
	1	2		806				675					
				262				262					
				1,824				1,824					
	Establishments—	8		8	Clerks 1(80), 1(50), 2(40), 1(35), 1(30), 2(25)	3,900	1,07,358				1,00,963		
		1		1	Servant (12)	144				144			
Allowances—			House Allowance	360	4,044				4,044				
			Travelling Allowance	3,900				180					
			Conveyance Allowance	180				3,180					
			Grain Compensation Allowance	102				180					
Supplies and Services—			Clothing	3,060	4,542			...	3,540				
			Rewards	400				2,479					
			Escort	30				400					
Contingencies—			Rents, Rates, and Taxes	10,876	3,490				2,909				
			Office Expenses and Miscellaneous	3,360				10,766					
					14,236			2,800	13,566				
			Deduct—7½ths including Pensionary Contribution payable by the Ry.		1,33,670				1,25,022				
					99,281				90,429				
			For rounding		34,389				34,593				
				611				593					
		<b>Total B.-Nagpur Ry. Police.</b>		35,000		34,000		34,000		10,889			
DETAILED ACCOUNT No. 20F.—POLICE.—CATTLE POUNDS.													
Establishment—	9	9	Pound-keepers 2(3—4), 7(2—4)		267		267		267		274		
Supplies and Services—			Petty Construction and Repairs		500		123		500		131		
Contingencies—			Other Contingencies		10		10		10		6		
			For rounding		777				777				
					23				23				
			<b>Total</b>		800		400		800		411		

(a) Number and rates of pay not available.  
1002



## DETAILED ACCOUNT NO. 20G.—POLICE.—CRIMINAL INVESTIGATION DEPARTMENT.

	Numbers.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Criminal Investigation Department.</b>											
<b>SALARIES.</b>											
<i>Salaries—</i>	1	1	Deputy Inspector-General of Crimes and Railways, 1,500 . . . . .	18,000		18,000		18,000		15,080	
	1	1	Assistant to Deputy Inspector-General of Crimes and Railways (500), Local Allowance (100) + A. A. 200 . . . . .	9,600		9,600		9,600		8,221	
	1	1	Deputy Superintendent (250) + L. A. 75 . . . . .	3,900		3,000		3,000		2,395	
	2	2	Exchange Compensation Allowance . . . . .	1,650		1,650		1,650		1,427	
			Assistant Superintendent . . . . .	...		...				264	
			<b>TOTAL SALARIES</b> . . . . .		33,150		32,250		32,250		27,387
<b>POLICE FORCE.</b>											
<i>Police Force—</i>			<b>Inspectors—</b>								
	2	2	2nd grade, (200) . . . . .	4,800				4,800			
	3	4	3rd " , (175) . . . . .	8,400				6,300			
	4	3	4th " , (150) . . . . .	5,400				7,200			
			<b>TOTAL INSPECTORS</b> . . . . .		18,600		18,000		18,300		13,616
	3	5	<b>Sub-Inspectors—</b>								
	4	5	2nd grade (80) . . . . .	4,800				2,380			
	5	5	3rd " (70) . . . . .	4,200				3,860			
	3	...	4th " (60) . . . . .	3,600				3,600			
			5th " (50) . . . . .	...				1,800			
			<b>TOTAL SUB-INSPECTORS</b> . . . . .		12,600		12,000		11,640		10,274
	8	5	<b>Head Constables—</b>								
			2 (20), 1 (17-8), 2 (15) . . . . .		1,050		2,500		1,590		738
	4	5	<b>Constables—</b>								
	14	13	1st grade (11) . . . . .	660				480			
	46	10	2nd " (10) . . . . .	1,560				1,512			
			3rd " (9) . . . . .	1,080				3,864			
			<b>TOTAL CONSTABLES</b> . . . . .		3,300		4,100		5,856		2,215
			Temporary Guards . . . . .		5,154		...				...
			<b>Total Police Force</b> . . . . .		40,704		36,600		37,386		26,843
<b>ESTABLISHMENT.</b>											
<i>Establishments—</i>	4	8	Clerks 1 (200), 2 (150), 1 (100) . . . . .	9,528		3,900		7,200		...	
	2		" 1 (70), 1 (50) . . . . .					1,440		...	
	2		" 1 (40), 1 (30—2—50) . . . . .					864		...	
	1		Servant (9) . . . . .					108		...	
			Temporary establishment . . . . .	...		400			536		
		Lump provision for increased clerical establishment . . . . .	640								
		<b>TOTAL ESTABLISHMENT</b> . . . . .		10,276		4,400		9,612		536	
<b>ALLOWANCES.</b>											
<i>Allowances—</i>			Allowance to Steno Typist . . . . .	...		200					
			House Allowance . . . . .	6,336		7,300		6,336		5,507	
			Conveyance Allowance . . . . .	2,340		1,800		...		10	
			Local Allowance . . . . .	12,228		13,300		12,228		9,824	
			Travelling Allowance . . . . .	16,000		17,400		12,000		11,284	
			Special Allowance to Constables . . . . .	216		...		216		...	
			Grain Compensation Allowance . . . . .	200		200				...	
			<b>TOTAL ALLOWANCES</b> . . . . .		37,320		40,200		30,780		26,625
<b>CONTINGENCIES.</b>											
<i>Contingencies—</i>			Books and Publications . . . . .	5		...		...		...	
			Rents Rates and Taxes . . . . .	624		...		...		...	
			Purchase of Blood Hounds . . . . .	...		2,100		...		...	
			Cost on account of fraudulent Civil Suits . . . . .	1,000		500		2,500		148	
			Rent of Telephone line . . . . .	630		...		272		67	
			Cost of Photographs . . . . .	500		2,550		...		...	
			Rewards . . . . .	1,500		...		1,500		...	
			Clothing . . . . .	600		...		300		...	
			Secret Service Money . . . . .	5,000		2,500		2,500		1,039	
			Miscellaneous . . . . .	3,000		900		3,000		10	
			<b>Total Contingencies</b> . . . . .		12,859		8,550		10,072		1,264
			Lump provision for reorganisation of Executive Police Establishment . . . . .		22,322				...		
					1,56,631				1,20,100		
		<b>For rounding</b> . . . . .		31				100			
		<b>Total Criminal Investigation Department</b> . . . . .		1,56,600		1,22,000		1,20,000		82,655	

21.—PORTS AND PILOTAGE.					
	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
PROVINCIAL.		Rs.	Rs.	Rs.	Rs.
Pilotage and Pilot Establishments . . . . .	21A	1,000	1,000	1,000	960
Refunds . . . . .		...	...	...	120
Total		1,000	1,000	1,000	1,080

DETAILED ACCOUNT NO. 21A.—PORTS AND PILOTAGE.—PILOTAGE AND PILOT ESTABLISHMENTS.

		Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SUMMARY.									
Earnings and Allowances of Pilots . . . . .		1,000		1,000		1,000		960	

	Numbers.		DETAILS.						
	1913-14.	1914-15.							
Balasore—			Earnings and Allowances of Pilots						
			Balasore—						
	2	2	Pilots, (40) . . . . .	960		957		960	960
			For rounding . . . . .	40		43		40	...
Total Earnings, etc., of Pilots . . . . .					1,000		1,000		1,000
									960

22.—EDUCATION.

	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
PROVINCIAL.		Rs.	Rs.	Rs.	Rs.
Direction . . . . .	22A	87,500	74,200	75,700	76,665
Inspection . . . . .	22B	4,45,200	4,59,400	4,28,000	3,94,420
Government Colleges { General . . . . .	22C	2,02,400	2,56,300	1,79,600	1,59,963
Government Schools { Professional . . . . .	22D	33,900	38,700	33,400	36,095
Grants-in-aid { General . . . . .	22E	20,10,100	17,77,900	9,47,300	8,57,580
Scholarships { Special . . . . .	22F	6,34,000	5,49,700	5,11,200	5,25,021
Miscellaneous . . . . .	22G	6,17,000	4,96,500	5,40,000	5,85,394
Refunds . . . . .	22H	70,200	61,800	65,300	56,030
Unspent portion of the Imperial Non-recurring grant of 3 lakhs for hostel . . . . .	22I	71,500	1,38,800	51,200	56,341
Imperial assignment for recurring Expenditure . . . . .		1,200	4,200	...	695
Lump provision for Educational Reforms . . . . .		1,63,000	1,67,000	1,99,000	
		37,000	70,000	1,90,000	
For rounding . . . . .				48,71,300	
Total		43,78,000	40,95,000	48,71,000	27,48,204

DETAILED ACCOUNT No. 22A.—EDUCATION.—DIRECTION.

Numbers.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries—	1	1	Director of Public Instruction (2,000) . . . . .	24,000		21,917		24,000		22,000
			Special Officer . . . . .	...		7,571				780
	1	1	Assistant Director, (700+L. A. 100)	9,600		...		9,000		6,714
Establishments—	2	2	Exchange Compensation Allowance .	2,025		1,800		1,988		1,705
					35,625		31,288		34,988	31,259
	1	1	Superintendent (250—10—300) .	3,600				3,120		
	25	25	Clerks, 1 (200), 1 (175), 2 (150), 3 (125), 2 (100), 2 (80), 3 (70), 4 (60), 3 (45), 2 (35), 2 (30—2—50)	25,548		31,400		25,536		25,334
	11	11	Servants, 1 (12), 1 (10), 5 (9), 4 (8)	1,188		1,150		1,188		1,063
			Apprentice allowance (Probationers)	900		...		900		
			Temporary Establishment . . . . .	192		400		...		720
			Shorthand allowance, 1 (50) . . . . .	600		...		600		
			Bonus to transferred Clerks . . . . .	...		150		...		685
					32,028		33,100		31,344	27,802
Allowances—			Travelling and Tentage Allowances of officers . . . . .	2,500				2,500		
			Travelling and Tentage Allowance of Establishment . . . . .	800		4,500		500		4,642
			House Allowance . . . . .	...						189
			Compensation for dearness of Provision . . . . .	156		230				
Contingencies—					3,456		4,730		3,000	4,831
			Liveries of Peons . . . . .	430		182		430		262
			Purchase of Books and Publications	400		400		400		414
			Subscriptions to Newspapers . . . . .	500		200		200		...
			Telephone Charges . . . . .	405		300		285		313
			Purchase of Tents . . . . .	...						931
			Purchase of typewriters . . . . .	...				...		
			Service Postage and Telegram Charges . . . . .							372
			Purchase and Repair of Furniture .							1,221
			Tour Charges . . . . .	4,624		4,000		4,000		3,503
			Hot-weather Charges . . . . .							90
			Hill Journey Charges . . . . .							97
			Office Expenses and Miscellaneous .							5,570
					6,359					
			Special grant for the improvement of the libraries furniture, etc., in schools . . . . .			10,000		...		
								6,315		
					87,468			75,647		
			For rounding . . . . .		32			53		
							5,082			12,773
			Total . . . . .		87,500		74,200		75,700	76,665

## BIHAR AND ORISSA—EXPENDITURE.

## DETAILED ACCOUNT No. 22B.—EDUCATION.—INSPECTION.

Vide APPENDIX, PAGE 172.

		Numbers.		Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
		1913-14.	1914-15.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries—	4	4	Inspectors, 1 (750), 2 (500), 1 (800)	30,600		42,000		33,000		39,635	
	2	2	Additional Inspectors, 1 (350), 1 (300)	7,800		...		7,800		...	
		5	Special Inspectors for Mahomedan Education, 3(75), 1 (100), 1 (200)	6,300		800		5,000		250	
	3	3	Assistant Inspectors, 2 (250), 1 (200)	8,400		22,000		8,400		} 22,525	
	5	5	Assistant Inspectresses, 3 (200), 2 (250)	13,200		...		13,800			
	24	25	Deputy Inspectors 1 (200), 2 150, 1 (125), 7 (100), 14 (75)	28,500		37,500		29,700		28,421	
	1	1	Inspectress 1 (520)	6,240		...		6,000		...	
	183	183	Sub-Inspectors, 6 (100), 8 (75), 19 (60), 143 (50), 1 (47), 1 (30), 5 (32)	1,16,796		1,60,000		1,18,200		1,20,913	
	43	44	Assistant Sub-Inspectors, 11 (40), 1 (18), 15 (30), 3 (25), 1 (21), 8 (35), 1 (34), 1 (23), 1 (32), 1 (24), 1 (37)	18,168		20,000		17,424		13,989	
	6	10	Inspecting Maulvis (30)	3,600		2,400		1,080		1,481	
			House allowance and Local allowance	2,682		100		2,400		2,265	
			Provision for pay of Sub-Inspectors transferred from District Boards	...		..		18,000		...	
			Ditto for promotions in S E S and P E S.	25,000		...		...		...	
			Ditto for strengthening the Inspecting Staff of Santal Schools					2,000		...	
	1	1	Superintendent of "Atas" (70)	840		...		840		...	
			Inspector of Madras			600					
	5	5	Exchange Compensation Allowance.	2,303		1,600		2,438		1,237	
				2,70,429				2,60,082			
			Deduct—Probable Savings	129	2,70,300		2,87,000	13,032	2,48,000		2,30,716
Establishment—	55	51	Clerks and Book Mohurries 1 (125), 1 (75), 1 (52), 4 (50), 1 (39), 1 (37), 1 (35), 1 (34), 2 (31), 4 (30), 1 (25), 2 (26), 10 (25), 2 (22), 13 (20), 2 (18), 2 (17), 3 (16), and 2 (21)	18,876		19,000		21,036		19,416	
	57	61	Servants, 11 (8), 17 (7), 33 (6)	4,860		4,800		4,488		4,111	
			Temporary Establishment	300		800		800		1,027	
			Royal Bonus	...		..		...		24	
					24,036		24,600	26,324		24,530	
			Lump provision for increased pay of the existing Maulvis					7,380			
Carried over				2,94,336		3,11,600		2,81,704		2,55,246	

DETAILED ACCOUNT No. 22B—EDUCATION—INSPECTION—*contd.*

	Numbers.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Allowances—			Brought forward .		2,94,336		3,11,600		2,81,704		2,55,246
			Conveyance Allowance . . .	180	} 1,20,000		...		271		
			Travelling Allowance of Officers .	32,220			31,000	} 1,11,480			
			Travelling Allowance of Establish- ment . . . . .	91,500			91,000				
			Compensation for Dearness of Pro- visions . . . . .	732		800				6	
				1,24,632		1,20,800		1,22,000		1,11,757	
Supplies and Services—			Cost of Maps . . . . .	...						...	
			Purchase of Tents . . . . .	600				600		178	
			Petty Construction and Repairs .	...				...		70	
			Circulating Library . . . . .	300				300		122	
					900		100		900		365
Contingencies—			Pay of Menials . . . . .	...		300		...		120	
			Purchase of Typewriters . . .	350		350		350		1,181	
			Subscription to Newspapers . .	500		90		90			
			Purchase of Books and Publications	100		1,100		100		1,968	
			Rents, Rates, and Taxes . . .	6,900		6,900		6,900		5,943	
			Hot Weather Charges . . . . .							892	
			Stationery purchased in the country							107	
			Service Postage and Telegram charges							7,626	
			Rent of Telephone lines . . .					15,980			
			Town Charges . . . . .	17,250		18,060				138	
			Purchase and Repair of Furniture .							2,109	
			Repair of Tents . . . . .							23	
			Office Expenses and Miscellaneous .							6,893	
			Printing charge in private presses .								
			Contingent charges for Inspecting Moulvies . . . . .	180		100		180		52	
				25,280		26,900		23,600		27,052	
				4,45,148				4,28,204			
		For rounding . . . . .		52				204			
		Total Inspection .		4,45,200		4,59,400		4,28,000		3,94,420	

## DETAILED ACCOUNT No. 22C —EDUCATION —GOVERNMENT COLLEGES GENERAL.

Vide Appendix, page. 172

		Budget Estimate, 1914-15		Revised Estimate, 1913-14		Budget Estimate, 1913-14		Accounts, 1912-13.	
		Rs	Rs	Rs	Rs.	Rs	Rs	Rs	Rs.

DETAILED ACCOUNT No 22C.—EDUCATION—GOVERNMENT COLLEGES, GENERAL— <i>contd</i>											
	Numbers			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14		Accounts, 1912-13.	
	1913-14.	1914-15		Rs	Rs	Rs	Rs.	Rs	Rs.	Rs	Rs
Contingencies—			Brought forward		1,93,547		2,37,810		1,70,880		1,48,395
			DETAILS— <i>concl'd</i>								
			ENGLISH COLLEGES— <i>concl'd</i>								
			Arts Colleges for boys— <i>concl'd</i>								
			Purchase of Books, etc	...		7,700				1,164	
			Subscriptions to Newspapers, etc, .	200				50		2,598	
			Rents, Rates, and Taxes	3,000		3 000		3,000		3,465	
			Purchase and Repair of Furniture	} 5,000		} 8,290		6,206		221	
			Service Postage and Telegram							479	
			Charges							2,429	
			Hot-weather Charges								
			Office Expenses and Miscellaneous							1,212	
			Purchase and Repair of Type-writers								
			Pay of Mentals								
					8,800		18,990		9,258		11,508
				2,02,347				1,80,136			
								536			
		For rounding		53							
		Total Arts Colleges for Boys		2,02,400		2,56,800		1,79,600		1,59,903	

DETAILED ACCOUNT No 22D —EDUCATION —GOVERNMENT COLLEGES, PROFESSIONAL.											
SUMMARY.				Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13	
				Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs	Rs.
Law Colleges				21 500		21,500		21,400		21,644	
Training College for Teachers.				17,400		17,100		12,000		14,310	
Civil Engineering College, Sibpur						100		...		141	
TOTAL					38,900		38,700		33,400		36,095

	Numbers		DETAILS								
	1913-14	1914-15									
Law Colleges (Patna).											
Salaries—	1	1	Principal, (500)	6,000				6,000			
	4	4	Lecturers, 4 (200)	9,600	15,600		15,600	9,600	15,600		14,977
Establishment—	1	1	Clerk, (30)	360		360		360		374	
	3	3	Servants, (8)	288		288		288		288	
					648		648		648		662
Allowance—			Compensation for dearness of Pro- vision		36		30		...		..
Supplies and Services—			Library Allowance	1,000				1,000			
			Common Room	200	1,200	200	200	200	1,200	200	200
Contingencies—			Rent Rates and Taxes	1,935				1,935		1,775	
			Contingencies including pay of Menials, etc	2,000		4,022					
			Purchase of Books	...		1,000		2,000		611	
			Newspapers and periodicals	50	3,985		5,022		3,935	3,419	5,805
			For rounding		21,469				21,383		
					81				17		
Total Law Colleges					21,500		21,500		21,400		21,644

DETAILED ACCOUNT NO. 22D.—EDUCATION—GOVERNMENT COLLEGES, PROFESSIONAL—*concl'd.*

DETAILED ACCOUNTS FOR 1913-14														
	Numbers			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.				
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			
Training College for Teachers. (Patna)														
Salaries—	1	1	Principal (505)	6,060	8,460		8,300	6,000	8,400		10,641			
	1	1	Professor (200)	2,400				2,400						
Establishment.	1	1	Clerk (40)	480	888		900	480	888		887			
	4	4	Servants, 1 (10), 3 (8)	408				408						
Allowances—			House Allowance	1,200	1,398		1,340	1,200	1,250		1,269			
			Travelling Allowances	150				50				69		
			Grain Compensation Allowance	48				40				...	...	
Supplies and services—			Athletic Club	24	5,274		5,000	24	24		517			
			Stipends to Pupil Teachers	5,250				5,000				...	...	
			Library allowance	...				...				...	431	
			Petty constructions and Repairs	...				...				...	86	
Contingencies—			Purchase of Newspapers and Periodicals	50	1,334		1,560		1,284		996			
			Purchase of Books and Maps, etc.	400				400				...		
			Common room	40				40				...		
			Contingencies	596				596				948		
			Rents, Rates, and Taxes	...				...				48		
			Pay of Menials	...				...				...		
			Furniture	200				200				...		
			Hot-weather Charges	48				48				...		
For rounding				17,354			11,846							
				46			154							
Total Training College for Teachers				17,400		17,100		12,000		14,810				

## DETAILED ACCOUNT NO. 22E.—EDUCATION.—GOVERNMENT SCHOOLS, GENERAL.

	Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SUMMARY.								
District School Committees								
Lump provision for formation of a Ministerial cadre	1,930		1,882		1,800		1,572	
	16,730		...		...		...	
Secondary Schools—								
For Boys—								
High Schools	2,63,806		2,71,830		2,53,700		2,47,526	
Middle English Schools	7,462		7,559		47,215		5,479	
Middle Vernacular Schools	33,698		52,376		12,195		12,318	
Provision for improvement of Secondary Schools	95,000		95,000		...		...	
Do. for Manual Training	50,000		...		...		...	
Do. for Gymnasia	80,000		...		...		...	
For Girls—								
High Schools	19,805		21,740		19,680		35	
Middle English Schools	...		...		...		200	
Middle Vernacular Schools	...		...		...		10	
Provision for improvement	47,000		11,000		...		...	
Lump provision for education of Pans	6,345		7,400		...		...	
Primary Schools—								
For Boys—								
	2,222		2,310		2,486		3,164	
For Girls—								
Provision for improvement Primary Schools	37,369		56,803		30,201		26,286	
Payment in support of Local Schools—	5,26,000		15,000					
Payment made through District Boards	6,61,517							
Do. Do. Municipalities	42,715		12,35,000		5,80,050		5,60,990	
Do. Do. District Committees	1,18,086							
	20,09,685				9,47,327			
	415				27			
For rounding								
Total		20,10,100		17,77,900		9,47,300		8,57,580



DETAILED ACCOUNT NO. 22 E.—EDUCATION—GOVERNMENT SCHOOLS, GENERAL—*contd.*

Vide APPENDIX, PAGE. 171.

	Numbers.		DETAILS.	Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment—	5	5	Clerks 1(23), 1(20) 1(30), 1(25), 1(23)	1,512		1,480		1,476		1,327	
	3	3	Servants, 1(3), 1(6), 1(4)	156		72		114		72	
			Royal Bonus	...		...		...		10	
Allowances—			Local allowance	70	1,668	...	1,552	70	1,590		1,409
			Grain Compensation Allowance	36		30		...			
Contingencies—			Hot-weather Charges	...	106		30		70		...
			Service Postage and Telegram Charges	...						20	
			Office Expenses and Miscellaneous	156	156		300	156		143	163
			For rounding					1,816			
								16			
			<b>Total District School Committees</b>		1,930		1,882		1,800		1,572
Salaries—			<b>Secondary Schools.</b>								
			<i>For Boys.</i>								
			<b>HIGH SCHOOLS.</b>								
	328	326	Masters 1(500), 2(350), 1(300), 2(250), 3(200), 8(150), 11(125), 12(100), 20(75), 22(60), 33(50), 9(45), 9(35), 22(30), 6(20), 5(28), 7(24), 4(41), 47(20), 4(19), 2(34), 6(33), 6(27), 24(25), 3(23), 10(22), 2(43), 7(32), 10(26), 9(16), 3(17), 2(18), 6(21), 5(31), 3(15)	1,95,972		2,09,700		2,02,008		1,92,901	
	3	2	Exchange Compensation Allowance	750		300		1,134		243	
			Local Allowance	1,944		...		1,884		...	
			Provision for appointment of 2 Indian Educational Service Headmasters in High Schools.	6,000				3,000			
			Provision for opening special classes in High Schools for ex-students of M. V. Schools	2,400				2,03,026		15,026	
			<i>Deduct—Probable Savings</i>								
					2,07,066		2,10,000		1,93,000		1,93,144
Establishment—	12	12	Clerks 3(20) 1(16) 3(25) 3(17) 1(18) 1(19)	2,868		3,300		2,814		2,958	
	...	...	Allowance to clerk	...		...		60		...	
	64	57	Servants 1(8) 11(7) 41(6) 1(5½) 2(5) 1(4½)	4,212		4,500		4,662		4,841	
			Temporary Establishment	600		2,100		600		584	
			Royal Bonus	...	7,630	...	9,900	...	8,166	—22	8,361
Allowances—			Allowance to Sub-Assistant Surgeon	...		...		...		109	
			Travelling Allowance	2,500		2,500		2,500		1,448	
			Grain Compensation Allowance	684		600		...		...	
			House Allowance of Gymnastic Teacher	...		...		...		35	
			Allowance to Superintendents of Hostels	...	3,184	...	3,100	...	2,500	315	1,907
Supplies and Services—			Instrument and Appliances	...		150		...		109	
			Boarding Charges	...		1,000		348		25	
			Prize Allowance	6,100		...		5,000		4,428	
			Good-conduct Prize	...		2,460		...		763	
			Library Allowances	2,460		2,800		2,460		2,647	
			Athletic Club	4,816		7,500		3,856		1,703	
			Petty Construction and Repairs	1,000		1,720		...		1,535	
			Common Room	772	15,148		15,630	9,100	20,764	41	11,251
Contingencies—			Hot-weather Charges	3,500		3,500		(a)		3,374	
			Rents, Rates, and Taxes	17,658		14,400		16,400		12,366	
			Service Postage and Telegram Charges	500				(a)		356	
			Purchase and Repair of Furniture	3,000				(a)		9,625	
			Subscriptions to Newspapers	...		14,500		400		...	
			Office Expenses and Miscellaneous	5,000				13,000		4,396	
			Pay of Menials	...				(a)		1,979	
			Miscellaneous Charges formerly met out of the lump grant for unforeseen charges	...		800		...		...	
			Purchase of Books	70				70		767	
			Lump provision for friendly gathering of teachers and guardians of students		29,728		33,200		29,870		32,863
				1,000				2,54,300			
			For rounding					600			
			<b>Total High Schools</b>		2,63,806		2,71,830		2,53,700		2,47,526

(a) Included in the grant against "Office Expenses and Miscellaneous."

DETAILED ACCOUNT No. 22E.—EDUCATION—GOVERNMENT SCHOOLS, GENERAL—*contd.*

Vide APPENDIX, PAGE 171.

	Numbers.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Secondary Schools—contd.											
For Boys.											
MIDDLE ENGLISH SCHOOLS.											
Salaries—	15	13	Masters 2 (50), 1 (40), 3 (30), 1 (20), 1 (25), 1 (17), 2 (10), 1 (15), 1 (7) Personal Allowance and Local Allowance . . . . .	4,008 270		4,600 ...		3,792 357		4,293	
					4,278		4,600		4,149		4,298
Establishment—	4	4	Servants, 1 (7), 2 (6), 1 (3) . . .		264		270		264		292
Allowances—			Travelling Allowance . . . . .	...		10		...		30	
			Compensation for Dearness of Provision . . . . .	48		27		...		...	
					48		37		...		30
Supplies and Services—			Library Allowance . . . . . Prize do. . . . . Petty Construction and Repairs . . .	94 50 40	184			60 50 40	150	40 82 8	130
Contingencies—			Purchase of Books . . . . . Hot-weather Charges . . . . . Service Postage and Telegram Charges . . . . . Purchase and Repair of Furniture Office Expenses and Miscellaneous . . Pay of Menia's Lump provision for Establishment of a Middle English Schools . . .	... ... ... 120 96 ... 216 2,472		180 180	120 60 ... 180 2,472	... 180 42,472	18 586 126 4	734 ...	
			TOTAL—MIDDLE ENGLISH SCHOOLS (FOR BOYS) . . .		7,462		7,559		47,215		5,479
MIDDLE VERNACULAR SCHOOLS.											
For Boys.											
Salaries—	56	58	Masters 1 (29), 1 (17), 1 (18), 1 (12), 4 (26), 3 (21), 9 (20), 2 (19), 9 (16), 1 (25), 4 (15), 14 (10), 8 (7)		10,632		8,700		9,264		8,917
Establishment—	9	9	Servants, 1 (4), 1 (5), 6 (3), 1 (7) . .		408		350		396		386
Allowances—			Local Allowance . . . . . Travelling Allowance . . . . . Compensation for Dearness of Provision . . . . .	162 100 108	370	20 100		159 100 ...		... 14 ...	14
Supplies and Services—			Library Allowance . . . . . Prize do. . . . . Petty Construction and Repairs . . .	206 172 ...	378	170 100 1,026	120	206 160 ...	259	130 95 1,574	1,799
Contingencies—			Rents, Rates, and Taxes . . . . . Hot-weather Charges . . . . . Service Postage and Telegram Charges . . . . . Purchase and Repair of Furniture Office Expenses and Miscellaneous . . Pay of Menials Lump provision for reorganisation of Middle Vernacular Schools . . .	50 ... 1,860 ... 1,910 20,000			1,296 1,910 40,000	50 ... 1,860 1,910	366 12 8 776 358 48		
			TOTAL Middle Vernacular Schools		33,698		52,376		12,195		12,318



DETAILED ACCOUNT No 22E—EDUCATION—GOVERNMENT SCHOOLS, GENERAL— <i>contd.</i>											
	Numbers			Budget Estimate, 1911-15		Revised Estimate, 1915-11		Budget Estimate, 1913-14		Accounts, 1912-13	
	1911-14	1914-15		Rs	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.
			<b>Primary Schools.</b>								
			<i>For Girls</i>								
Salaries—	89	102	Masters } 2 (50) 1 (95), 2 (30), 8 (25), 13 (20) 1 (18) 1 (17) 28 (16) 1 (14), 18 (10), 25 Pundits } (12), 1 (5), 1 (4) Increase of salaries of 4 Head Mis- tresses of model primary girls school	20,412		17,900		16,392		13,507	
Establishment—	51	54	Servants 50 (5), 3 (6), 1 (8) Royal Bonus	3,312	20,412	2,300	17,900	3,000	10,584	2,659 —24	13,507
Allowances—			House Allowance Compensation for Dearness of Provision Travelling Allowance Local Allowance	3,312 3,312		2,900		3,000		2,635	
Supplies and Services—			Rewards to Gurus Petty Contractions and Repairs Prizes Stipends	1,194 200 630	1,194	540		162	162	150 5,089 200	...
Contingencies—			Conveyance Charges Postage and Telegram Charges Office Expenses and Miscellaneous Purchase and Repair of Furniture Pay of menials Rent, rates and taxes Provision for 2 teachers for Banki- pur School Lump provision for opening School for Mahom Lal Girls Lump provision for opening Mode Girls School TOTAL PRIMARY SCHOOLS (FOR GIRLS)	2,115 3,833 60	830 6,041	31,200 4,263		500 3,987 60	500 2,254 74	5,499 4,645	
					37,369		56,803		3,021		26,251

## DETAILED ACCOUNT No 22F—EDUCATION—GOVERNMENT SCHOOLS, SPECIAL

	Budget Estimate, 1911-15.		Revised Estimate, 1913-14		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>SUMMARY.</b>								
ATHLETIC CLUB . . . . .					616			
Training School—								
<i>For Masters.</i>								
NORMAL SCHOOLS . . . . .	73,729		60,850		73,918		52,946	
GURU TRAINING SCHOOLS . . . . .	2,68,390		2,40,850		2,19,929		2,11,599	
<i>For Mistresses.</i>								
TRAINING SCHOOLS FOR MISTRESSES (BANKIPUR) . . . . .	21,121		23,160		19,759		19,925	
Engineering and Survey Schools . . . . .	59,871		68,160		62,919		74,642	
Technical and Industrial School . . . . .	31,615		29,900		23,522		43,354	
Reformatory School . . . . .	1,18,500		1,17,600		1,03,843		1,12,139	
Other Miscellaneous Schools . . . . .	54,819		4,200		4,200		2,557	
Mining Classes at Jharria and Sijua . . . . .	2,952		3,900		2,952		2,839	
Agricultural Classes and Agricultural Gardens . . . . .	...		1,000		...		1,720	
For rounding . . . . .	6,33,997	3			5,11,158	42		
<b>Total</b> . . . . .		6,34,000		5,49,700		5,11,200		5,25,021

DETAILED ACCOUNT No 22F—EDUCATION—GOVERNMENT SCHOOLS, SPECIAL—*contd.**Vide APPENDIX, PAGE 170.*

	Numbers		DETAILS	Budget Estimate, 1914-15		Revised Estimate, 1913-14		Budget Estimate, 1913-14		Accounts, 1912-13.	
	1913-14	1914-15.									
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			<b>Training Schools.</b>								
			<i>For Masters.</i>								
<b>Salaries—</b>	28	33	<b>NORMAL SCHOOLS.</b>	29,952		32,900		20,652		24,724	
			Masters, 1 (250), 4 (200), 2 (125), 1 (60), 8 (50), 2 (100), 2 (75), 1 (30), 1 (31), 1 (16), 1 (41), 1 (30), 4 (21), 1 (25)								
			Provision for improvement in the Staff of 1st grade Training Schools			...		29,770		...	
			Cost of arrangement in place of teachers deputed for training	4,500		...				...	
<b>Establishment—</b>	2	5	Clerks, 3 (26), 1 (33), 1 (31)	1,704	31,452	1,700	32,900	660	50,422	806	21,721
	14	10	Servants 5 (7), 5 (8)	900		980		984		1,027	
			Training of Gurus							192	
			Stipends to Pupil Teachers	27,000		17,000		15,000		11,792	
			Temporary Establishment			..		..		6	
			Royal Bonus	..		...				—9	
<b>Allowances—</b>			Travelling Allowance	200	29,604	100	19,680	200	16,644	205	13,814
			Allowance to Gymnastic Teacher and Drill Master					120		15	
			Allowance to Doctors	300		355				...	
			Total Allowance	12						...	
			Compensation for Dearness of provision	120		115		...		..	
<b>Supplies and Services—</b>			Price Allowance	190	632	190	570	108	326	228	220
			Library do	572		100		418		751	
			Model do	170		100		100		107	
			Petty Construction and Repairs	100		100		100		285	
			Grants to Athletic club	210		150		..		62	
			Hotel charges		1,242	60					
<b>Contingencies—</b>			Interest on Pools				1,000		726	80	1,436
			Rents Rates and Taxes	5,709		4,200		3,500		3,981	
			Hotel weather Charges							101	
			Stationery purchased in the country					40		7	
			Subscription to Newspapers								
			Purchase and Repair of Furniture			2,500		2,386		6,669	
			Service Postage and Telegram Charges	2,000						83	
			Office Expenses and Miscellaneous							1,564	
			Pay of Menials		7,799		6,700		596	267	12,752
			For founding						120		
			<b>Total Normal Schools (for Masters)</b>		73,729		60,850		73,918		52,346
<b>Salaries—</b>	355	367	<b>Guru Training Schools.</b>								
			Principal 10 (30), 51 (20), 22 (18), 19 (15), 9 (1), 18 (8), 28 (25), 2 (21), 1 (12), 8 (11)		66,096		64,000		57,156		56,371
<b>Establishment—</b>		1	Servant (6)		72						
<b>Allowances—</b>			Grain Compensation Allowance	2,000		1,000		...		6	
			Stipends to Pupils	1,77,216		60,000		1,45,000		1,41,454	
			Travelling Allowance	200		200		200		211	
			Total Allowances	273				228		—1	
<b>Supplies and Services—</b>			Royal Bonus		1,79,689		1,61,200		1,45,428		1,11,700
			Prize Allowances			150				236	
			Petty Construction and Repairs	2,000		2,000		6,050		4,275	
			Reward to gurus	...						919	
			Instrument and Apparatus		2,000				6,050	—110	5,340
<b>Contingencies—</b>			Rents Rates, and Taxes	133		1,300		183		166	
			Purchase and Repair of Furniture	2,000		3,000		2,000		2,438	
			Office Expenses and Miscellaneous	9,100		9,000		9,016		8,566	
			Pay of Menials	..	11,533	200	13,500	96	11,295	318	11,498
			Training of aboriginal gurus in Chota Nagpur		9,000					...	
			<b>Total Guru Training School</b>		2,68,390		2,10,850		2,19,929		2,11,899
			<b>TRAINING SCHOOL FOR MISTRESSES, (BANKIPUR)</b>								
	1	1	Lady Principal (600)	7,200		11,000		6,000		7,591	
	4	5	Mistresses 2 (150), 2 (50), 1 (100)	6,000				4,800		4,518	
	1	1	Clerks (3)	360		320		360		360	
	3	3	Servants, 1 (8), 1 (7), 1 (6)	252		230		252		416	
			Grain allowance	36		24					
			Stipend to Pupil Teachers	3,150		1,900		2,070		1,954	
			Travelling allowance	150				150		...	
			House Allowance	300		...					
			Library allowance	50				50			
			Petty Construction and repairs	300		2,000		134		132	
			Boarding charges			2,000		2,000		...	
			Pay of Sweepers			305		...		310	
			Purchase of repair of Furniture			100		125			
			Rents, Rates and Taxes	1,370		1,500		1,450		1,912	
			Office Expenses and Miscellaneous	1,168		3,600		1,168		2,612	
			Conveyances charges	600		...		600		..	
			<b>Total training schools for Mistresses</b>		21,121		23,180		19,759		19,115

DETAILED ACCOUNT No. 22F.—EDUCATION.—GOVERNMENT SCHOOLS, SPECIAL—*contd.**Vide APPENDIX, PAGE 171.*

	Numbers.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Salaries—</i>	1	1	<b>Engineering and Survey Schools.</b>								
			Principal (600+P. A. 100+LA100)	9,600		7,200		7,200		7,200	
	11	13	Survey Teachers 3 (200), 2 (150), 4 (75), 1 (60), 1 (32), 2 (100)	17,904		20,900		15,480		14,609	
	1	1	Exchange Compensation Allow- ance . . . . .	600		500		450		450	
					28,104		28,600		23,130		22,259
<i>Establishment—</i>	4	4	Clerks, 1 (50), 1 (25), 1 (24), 1 (20)	1,428		1,600		1,416		1,347	
	9	9	Servants, 1 (10), 4 (7), 4 (6)	744		800		744		4,346	
			Workshop Establishment . . .	3,252		6,000		3,252		...	
			Temporary Establishment . . .	300		...		...		160	
					5,724		8,400		5,412		5,853
<i>Allowances—</i>			Conveyance Allowance . . .	...		...		4,490		48	
			Travelling Allowance . . .	4,500		4,500		3,960		3,156	
			Field Allowances . . .	1,500		500		1,500		1,230	
			Grain Allowance . . .	130		130		...		...	
					6,130		5,130		9,950		4,429
<i>Supplies and Services—</i>			Grants to Athletic Club . . .	420		400		420		546	
			Boarding Hostel charges . . .	...		3,300		3,500		3,963	
			Materials and Tools . . .	8,000		18,000		8,000		25,735	
			Apparatus . . .	1,500		...		500		...	
			Purchase of Tents . . .	...		...		...		2,176	
			Purchase of Chemicals . . .	150		...		150		72	
			Instruments and Models . . .	700		200		600		3,092	
			Ploaders Survey Class . . .	616		600		...		2	
			Petty Construction and Repair . . .	...		200		...		1,036	
					11,386		22,700		13,170		36,622
<i>Contingencies—</i>			Common Room . . .	150		...		...		...	
			Subscription to Newspapers . . .	100		...		25		...	
			Purchase of Books . . .	350		330		330		493	
			Purchase and Repair of Furniture . . .	...		...		...		1,344	
			Rents, Rates and Taxes . . .	1,687		1,000		1,300		1,155	
			Service Postage and Telegram Charges . . .							513	
			Office Expenses and Miscellaneous . . .	1,730		2,000		1,602		1,638	
			Pay of Mentals . . .							336	
<i>Special Charges—</i>			For workshop of the Bihar School of Engineering . . .		4,017		3,330		3,257		5,479
			Lump provision for the opening of Industrial class in the Bihar School of Engineering . . .		...		...		8,000		...
					4,510		...		...		...
			<b>Total Engineering and Survey Schools</b> . . .		59,871		63,160		62,919		74,642

DETAILED ACCOUNT No. 22F.—EDUCATION.—GOVERNMENT SCHOOLS, SPECIAL—*contd.*

	Numbers.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Salaries and Es- tablishments—</i>	19	19	<b>Technical and Industrial Schools.</b>								
			Masters 1 (250), 1 (125), 2 (75), 1 (60), 2 (50), 2 (40), 1 (39), 2 (25), 1 (24), 1 (20), 2 (15), 2 (12), 1 (7).	11,508		12,600		11,352		10,704	
	5	5	Clerks . . . . .	...							
			Servants, 1 (8), 1 (7), 3 (6) . . .	396		400		396		536	
	1		Motor Mechanic (150) . . . . .	1,800		...		...		...	
<i>Allowances—</i>			Stipends . . . . .	4,490		3,000		3,914		2,284	
			Travelling Allowance . . . . .	100	18,194	20	16,000	500	15,662	137	13,584
			Compensation for Dearness of provision . . . . .	60		70		...		...	
			Local allowances as Superintendent of Hostel . . . . .	60		60		60		...	
<i>Supplies and Services—</i>			Provision for a Motor class in Ranchi Industrial School . . .	...	230	4,300	150	...	560	...	187
			Library Allowance . . . . .	60		...		60		23	
			Prize . . . . .	1,500		...		...		...	
			Purchase of Materials and Tools . .	8,500		3,000		1,000		12,565	
			Charges for Practical Training . .	50		...		50		...	
			Laboratory Charges . . . . .	100		10		100		149	
			Petty Construction and Repairs . .	...		100		...		271	
			Advances to passed students of Sambalpur Weaving School . . .	...		...		800		...	
			Medical Stores . . . . .	...		...		...		—28	
					10,210		7,410		2,010		12,980
<i>Contingencies—</i>			Rents, Rates and Taxes . . . . .	1,291		1,400		830		1,176	
			Service Postage and Telegram Charges . . . . .	2,260						24	
			Office Expenses and Miscellaneous . .					2,500		3,719	
			Pay of Menials . . . . .	...		5,000				88	
			Purchase and Repair of Furniture and Apparatus . . . . .	1,000				1,000		11,646	
			Contingency for Coals, etc. . . . .	1,440				960		...	
					5,991		6,400		5,290		16,653
			<b>Total Technical and Industrial Schools . . . . .</b>		34,615		29,960		23,522		43,354

DETAILED ACCOUNT NO. 22 F.—EDUCATION.—GOVERNMENT SCHOOLS, SPECIAL—*contd.*

	Numbers.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Salaries—</i>			<b>Amalgamated Reformatory School (Bazaribagh).</b>								
			Deputation Allowance and House Allowance . . . . .	...		...		960		...	
	1	1	Superintendent (750) . . . . .	9,000		9,000		9,000		9,047	
	1	1	Deputy Superintendent (350) . . . . .	4,200		4,200		4,200		4,222	
	1	1	Medical Officer (50) . . . . .	600		600		600		...	
	2	2	Exchange Compensation Allowance . . . . .	825		825		825		756	
<i>Establish- ment—</i>		5	Special Inspecting Staff 1 (150), 1 (80), 1 (20), 2 (7) . . . . .	3,168		...		...		...	
					17,793		14,625		15,585		14,025
		1	Foreman Supervisor (200) . . . . .	2,400							
	6	7	Clerks and Storekeeper 1 (80), 1 (55), 1 (34), 1 (32), 1 (22), 1 (30), 1 (50)	3,686							
	20	16	Masters 1 (250), 1 (37), 2 (32), 6 (27), 6 (22) . . . . .	7,740							
	14	42	Trade Instructors 1 (90), 1 (35), 3 (25), 2 (27), 1 (40), 1 (35), 1 (15), 1 (22), 1 (30), 2 (20), 2 (17), 2 (9), 12 (10), 4 (7), 2 (6), 4 (8), 1 (12), 1 (11) . . . . .	9,086		30,600		27,228		25,131	
	41	41	Servants, Escorts and Guards 1 (45), 1 (27), 2 (22), 6 (20), 7 (12), 7 (11), 7 (10), 10 (8) . . . . .	6,564							
	1	1	Compounder (16) . . . . .	192		250		240		228	
	1	1	Sub-Assistant Surgeon (100) . . . . .	1,200		660		1,200		1,562	
			Allowance to Do. (at 30) . . . . .	360		...		360		...	
<i>Supplies and Services—</i>			Temporary Establishments . . . . .	920		1,400		...		3,365	
					32,048		32,910		29,028		30,286
			Rations . . . . .	17,000		17,000		12,500		17,024	
			Sick diet and extras for Patients . . . . .	2,500		1,400				1,563	
			Cost of extra and special diet, etc., for Prisoners in weak health but not in Hospital . . . . .	...		...					
			Medicine and Hospital equipments . . . . .	1,500		1,000		2,000		192	
			Medical Stores . . . . .	...		...				600	
			Proportionate share of dairy ex- penses . . . . .	...		...				...	
			Clothing and Bedding of Prisoners . . . . .	1,500		2,000		3,000		1,411	
			Carried over . . . . .	22,500	49,841	21,400	47,535	17,500	44,613	20,790	44,311



DETAILED ACCOUNT NO. 22F.—EDUCATION—GOVERNMENT SCHOOL, SPECIAL—*contd.*

	Numbers.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Supplies and Services— concd.			Reformatory Schools—contd.								
			Brought forward .	22,500	49,841	21,400	47,535	17,500	44,613	20,790	44,811
			Sanitation Charges . . . . .	350		330		330		347	
			Transfer Charges and road subsistence of Reformatory School Boys	1,500		1,500		1,000		1,012	
			Common Room Charges . . . . .	600		...					
			Allowances and Presents . . . . .	5,800		...					
			Uniform . . . . .	500		100					
			Rewards for Recapture and Service	50							
			Charges for European Stores . . . . .	1,000							
			Machinery, Tools and Plant . . . . .	3,870				30,200		175	
			Other Miscellaneous Services . . . . .	...		15,200				16,166	
			Petty Construction and Repairs . . . . .	2,000						550	
			Cost for Conducting Examination . . . . .	500						...	
			Library Charges . . . . .	200						...	
	Allowances—			Raw Materials and Stores . . . . .	13,000		15,000				13,039
					51,870		53,530		49,030		52,109
			Grain Compensation Allowance . . . . .	500		700		...		168	
			Travelling Allowances . . . . .	9,000		8,600		7,000		9,343	
Contingent Charges—			House Allowance . . . . .	950		950		...		956	
					10,460		10,260		7,000		10,467
			Rents, Rates, and Taxes . . . . .	229		229				229	
			Service Postage and Telegram Charges . . . . .	300						305	
			Telephonic Charges . . . . .	...				1,500		...	
			Office Expenses and Miscellaneous . . . . .	2,900						3,800	
			Purchase and Repair of Furniture . . . . .	500						...	
			Register and Stationery . . . . .	...						...	
			Pay of menials, etc. . . . .	1,500				1,200		...	
			Liveries to Peons . . . . .	...				...		918	
			Hot Weather Charges . . . . .	400	6,329		6,275	...	2,700	...	5,252
		Total Reformatory School . . . . .		1,18,500		1,17,600		1,03,343		1,12,139	
		Other Miscellaneous Schools.									
14	25	Masters, 11 (15), 11 (10), 3 (8) . . . . .	3,588		2,500		1,992		1,408		
6	11	Servants 10 (7), 1 (6) . . . . .	912		700		504		217		
		Contingencies . . . . .	519		930		278		932		
		Grain Compensation Allowance . . . . .	300		70		...		...		
		Establishment of new model Muktab . . . . .	...		...		1,496		...		
		Establishment of a Government Sanskrit School at Mozufarpur . . . . .	49,500								
		For rounding . . . . .					4,270 70				
		Total other Miscellaneous Schools.		54,819		4,200		4,200		2,527	

## DETAILED ACCOUNT No 22 G.—EDUCATION—GRANTS-IN-AID

	Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1.—TO LOCAL COLLEGES AND SCHOOLS.								
Monthly Grants.								
For Native Boys.								
College, General . . . . .	59,600		56,000		18,600		43,032	
Special Provincial grant for aided colleges . . . . .					20,000		..	
Schools—								
Secondary Schools—								
High Class English . . . . .	72,500		72,000		62,700		55,154	
Middle Class English . . . . .	31,000		31,000		36,000		18,975	
Middle Class Vernacular . . . . .	2,200		3,000		2,160		5,477	
Primary Schools . . . . .	2,150		6,000		6,312		10,077	
Sanskrit tols . . . . .							335	
Technical and Industrial Schools . . . . .	2,100		14,000		2,280		2,936	
Madrasas . . . . .	3,600			3,324		4,541		
Other Miscellaneous Schools including Mul tabs . . . . .	8,550			4,878		16,687		
TOTAL FOR NATIVE BOYS . . . . .		1,82,350		1,82,000		1,56,322		1,57,271
For Native Girls								
Secondary Schools—								
High Class English . . . . .	10,200		10,000		10,200		12,713	
Middle Class English . . . . .	2,350		4,000		360		3,049	
Middle Class Vernacular . . . . .	1,900		5,000		2,940		1,387	
Primary Schools . . . . .	9,600		9,000		11,030		10,873	
Training Schools for Mistresses . . . . .	5,900		5,000		8,850		1,372	
Other Miscellaneous Schools . . . . .	2,000		3,000		2,244		...	
TOTAL FOR NATIVE GIRLS . . . . .		35,500		36,000		35,607		29,394
For European Boys and Girls								
Imperial Grant . . . . .	25,000				25,000		..	
Colleges . . . . .							..	
Special Grant for improvement of pay of teachers of European Schools . . . . .							...	
SCHOOLS BOYS—								
Maintenance Grant . . . . .							...	
High Schools . . . . .			10,000				23,477	
Middle English Schools . . . . .			1,000				3,489	
Primary Schools . . . . .			6,000				.	
Industrial Schools . . . . .			10,000				.	
Commercial Schools . . . . .			55,000		55,000		.	
Training Schools . . . . .				1,000			..	
Miscellaneous Schools . . . . .				2,000			..	
St. Andrews Colonial House . . . . .							..	
SCHOOLS, GIRLS—								
High Schools . . . . .			10,000				14,359	
Middle English Schools . . . . .			2,000				1,471	
Primary Schools . . . . .			4,000				..	
Training Schools . . . . .			1,000				..	
TOTAL FOR EUROPEAN BOYS AND GIRLS . . . . .		80,000		80,000		80,000		42,796
TOTAL 1.—TO LOCAL COLLEGES AND SCHOOLS . . . . .		2,97,850		2,98,000		2,71,929		2,29,464
2.—PAYMENT BY RESULTS								
Imperial grant to Schools in Municipalities . . . . .	...				29,300		...	
Provincial grant . . . . .	...				13,415		...	
Grants for Primary Schools in non-Board areas . . . . .	17,650		47,000		1,00,196		1,44,887	
Grants for European and Eurasian Cadets . . . . .	1,000		1,000		1,000		16,746	
Imperial grant to Schools in Sonthal Pergannahs and Orissa Feudatory States . . . . .					23,580		...	
Rewards to teachers in Primary Schools . . . . .	5,000		...		...		...	
TOTAL Payment of Results . . . . .		23,650		48,000		1,67,491		1,61,633
Carried over . . . . .		3,21,500		3,46,000		4,39,420		3,91,097

DETAILED ACCOUNT No. 22G.—EDUCATION—GRANTS-IN-AID—*contd.*

		Budget Estimate, 1914-15		Revised Estimate, 1913-14.		Budget Estimate, 1913-11.		Accounts, 1912-13.	
		Rs	Rs	Rs	Rs	Rs.	Rs	Rs	Rs.
Brought forward			3,21,500		3,46,000		4,39,420		3,91,097
3.—TOWARDS EDUCATIONAL BUILDINGS.									
Schools for Native	{ Boys . . . . .			38,000				1,74,341	
	{ Girls . . . . .			1,000				406	
Do for European	{ Boys . . . . .			5,000				...	
	{ Girls . . . . .								
TOTAL FOR EDUCATIONAL BUILDINGS			11,000		41,000		(a)14,000		1,74,747
4.—FOR FURNITURE AND APPARATUS.									
Schools for Native	{ Boys . . . . .			1,000				7,641	
	{ Girls . . . . .			500				2,164	
Do. for European	{ Boys . . . . .			1,000				2,442	
	{ Girls . . . . .								
TOTAL FOR FURNITURE AND APPARATUS			2,500		2,500				12,247
5.—OTHER GRANTS.									
One per cent grant for Education in Government Estates		20,803		21,000					
Grant to Hostels attached to Colleges and Schools		1,89,000		57,000		4,440		..	
Grant-in-aid to Muktabas		8,205				8,205		..	
Grant for training Gurus' wives		480				480		16	
Do for Female teachers' house to house visitation		6,190		26,000		6,660		4,177	
Zenana Education by Central gathering		1,650			1,860		3,017		
Grants for Peupatetic Needlework Teachers		420						.	
Do. to Atus		4,448				4,418		93	
TOTAL OTHER GRANTS			2,31,216		1,01,000		26,093		7,303
General Reserve			5,69,216				4,79,513		
			47,784				60,487		
Total			6,17,000		4,96,500		5,40,000		5,85,394

## DETAILED ACCOUNT No. 22H—EDUCATION—SCHOLARSHIPS

<b>(1)—In Arts Colleges—</b>							
Senior Scholarships . . . . .						4,085	
Junior do (ordinary) . . . . .						10,128	
Do. do. B and C. Classes . . . . .						..	
Scholarships to Sibeswai Dyal for prosecuting his M A Studies . . . . .					23,000	..	
Sanskrit do 16 (varying from 8 to 35) . . . . .						217	
Special Mahomedan Scholarships . . . . .						839	
Assam Scholarships paid in Bihar . . . . .	23,000		19,700			...	
Nizamut Scholarships for Nawab's High School . . . . .					...	...	
Aboriginal Scholarships . . . . .					...	...	
Geological Scholarships . . . . .					...	...	
Special Scholarships for Nizamut Boys . . . . .					...	...	
Burma Scholarship paid in Bihar . . . . .					...	...	
Scholarship for compiling a catalogue in the Oriental Library at Bankipur . . . . .					...	...	
Post graduate scholarship . . . . .					180	980	
Special Scholarships . . . . .	300		500		540		
<b>Total in Arts Colleges</b>		23,300		20,200		23,720	16,247
<b>Carried over</b>		23,300		20,200		23,720	16,247

(a) From the Imperial grant of Rs 60,000 . . . . . Rs. 10,000  
 Provincial grant . . . . . 4,000 } including grant for "Furniture  
 and Apparatus."  
14,000

DETAILED ACCOUNT No. 22H.—EDUCATION.—SCHOLARSHIPS—*contd.*

	Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts. 1912-13.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward .		23,300		20,200		23,720		16,247
(2)—In Professional Colleges—								
Scholarships for apprentices from the Sibpur College and Bihar School of Engineering .	1,200		...		1,200		726	
Engineering Scholarships . . . . .	1,200		1,100		800		1,185	
Agricultural Scholarships . . . . .	...		} 200		...		...	
Assam Scholarships paid in Bihar . . . . .	...				500		...	
Sanitary Scholarships in Civil Engineering College . . . . .	...				...		...	
Mining Scholarships . . . . .	...				...		...	
Do. Special Students at C. E. College . . . . .	...				...		...	
Bengal Scholarship paid in Bihar . . . . .	500				500		...	
<b>Total in Professional Colleges</b> .		2,900		1,300		3,000		1,911
(3)—In Secondary Schools—								
High Schools . . . . .	2,500		...		400		...	
Middle Class Schools—English . . . . .	} 19,872		} 18,000		} 19,872		} 8,784	
Do do. Vernacular . . . . .								
Girls' Schools . . . . .	...		300		...		30	
European Schools . . . . .	2,976		300		200		238	
Special Mahomedan Scholarship . . . . .	...		100		...			
<b>Total in Secondary Schools</b> .		25,348		18,700		20,472		18,141
(4)—In Primary Schools—								
In Primary Schools . . . . .		12,216		12,800		12,216		13,001
In Special Schools Other than Training Schools—								
School of Arts . . . . .	...		20		...		20	
Engineering and Survey Schools . . . . .	6,432		7,400		5,332		5,290	
Other Special Schools . . . . .	...		...		...		...	
Industrial Schools . . . . .	...		300		...		504	
Other special Scholarships . . . . .	...		430		...		...	
<b>Total in Special Schools, etc.</b> .		6,432		8,800		5,832		6,730
For rounding .		4				60		
<b>TOTAL</b> .		70,200		61,800		65,800		58,030

## DETAILED ACCOUNT No. 22I.—EDUCATION.—MISCELLANEOUS.

Grants for the encouragement of Literature.								
Grants for the encouragement of useful publications . . . . .		5,000		2,000		2,000		1,741
Other Miscellaneous Charges.								
2 Text Book Committee Clerks 1(16), 1(18) . . . . .	408		320		528		38	
Provision for visiting general or Technical colleges in other Provinces or Presidencies . . . . .	1,000		...		1,000		...	
Contribution to Schools for Durbar day celebration . . . . .	...		100		1,000		...	
Allowance to Secretary to Advisory Committee (200) . . . . .	2,400		1,400		...		331	
Oriental Public Library—								
Salary 1 (250), 1 (200) . . . . .	5,400		4,050		...		...	
Establishment 3 (50) . . . . .	1,800		2,250		...		...	
Travelling Allowance . . . . .	550		100		...		...	
Contingencies (including printing of the Library Catalogue)	4,366		4,700		2,700		...	
Patna University—								
Special Officer . . . . .	...		47,000		...		...	
Exchange Compensation Allowance . . . . .	...		3,000		...		...	
Temporary Establishment . . . . .	...		2,000		...		...	
Travelling Allowance . . . . .	...		11,000		...		...	
Grain Compensation Allowance . . . . .	...		20		...		...	
Contingencies . . . . .	...		2,730		...		...	
<b>Carried over</b> .	15,924	5,000	78,720	2,000	5,228	2,000	369	1,741

DETAILED ACCOUNT No. 221.—EDUCATION—MISCELLANEOUS—contd.								
	Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	15,924	5,000	78,720	2,000	5,228	2,000	369	1,741
Cost of training Pleaders in surveying	...		...		...		566	
Cost of conducting examination of the high, middle, primary schools under the control of the European Schools' Inspector	500		1,000		1,000		537	
Remuneration to Examiners—								
Government Allowance	500		1,000		500		2,700	
Payment from Fees	500				500			
Boarding Hostel Charges, including rent	31,978		22,000		21,300		27,082	
Examination Charges and Rewards for Sanskrit titles	100		80		100		21	
Rewards and Stipends to Sanskrit <i>Tules</i>	7,500		8,300		6,500		7,312	
Cost of Land	...		5,000		...		643	
Miscellaneous Charges	5,000		12,000		9,000		11,079	
Allowance to Medical Officers for attending Boarding Hos-								
tels and Educational Institutions	3,500		5,300		4,100		3,575	
Travelling allowances to Members of Special Committees	...		2,400		...		207	
Printing and publications of Text-books in aboriginal Ver-								
nacular	1,000		1,000		1,000		499	
					49,228			
For rounding	2				28			
Total Other Miscellaneous Charges		66,500		1,36,800		49,200		54,600
TOTAL		71,500		1,38,800		51,200		56,341

23.—ECCLESIASTICAL.

	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
IMPERIAL.		Rs.	Rs.	Rs.	Rs.
Ecclesiastical Establishments	23A	30,700	30,700	30,100	23,661
Cemetery Establishment	23B	3,300	3,300	2,900	2,810
TOTAL		34,000	34,000	33,000	31,471

DETAILED ACCOUNT No. 23A.—ECCLESIASTICAL.—ECCLESIASTICAL ESTABLISHMENTS.

*Title* APPENDIX, PAGE 173.

			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
SUMMARY.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Church of England . . . . .			30,400		30,400		29,812		28,373	
Church of Rome . . . . .			300		300		288		288	
TOTAL .				30,700		30,700		30,100		28,661

	Numbers.									
	1913-14.	1914-15.								
DETAILS.										
Church of England.										
Salaries—			Senior Chaplains . . . . .	...		...		...		5,987
			Junior Chaplains . . . . .	...		...		...		650
	2	2	Probationary Chaplains, 2 (480) . .	11,520		11,512		11,520		5,280
	5	5	Minister of the Additional Clergy Society and others, 3 (150), 2 (100)	7,800		7,800		7,800		6,460
			Exchange Compensation Allowance	...		...		...		41
Establishment—					19,320		19,312		19,320	18,418
	2	2	Clerks, 2 (12)	288		188		288		144
	18	18	Servants 1 (7), 14 (6), 3 (5) . . .	1,272		1,800		1,272		1,517
					1,560		1,988		1,560	1,661
			Carried over .		20,880		21,300		20,880	20,079



## 24.—MEDICAL.

PROVINCIAL.	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
Medical Establishment . . . . .	24A	3,98,100	3,76,900	4,12,900	3,63,459
Hospitals and Dispensaries . . . . .	24B	1,85,500	2,32,400	1,42,200	1,45,278
Sanitation and Vaccination . . . . .	24C	2,26,500	1,76,500	1,93,800	1,24,740
Grants for Medical Purposes . . . . .	24D	45,500	36,000	32,400	18,664
Medical School and College . . . . .	24E	75,400	67,800	70,100	52,328
Lunatic Asylum . . . . .	24F	26,900	23,500	24,600	22,263
Lump grant for non-recurring expenditure on Sanitation . . . . .		11,91,000	13,800	10,44,000	...
Refunds . . . . .		100	100	.....	25
<b>TOTAL</b>		<b>21,49,000</b>	<b>9,27,000</b>	<b>19,20,000</b>	<b>7,26,757</b>

## DETAILED ACCOUNT NO. 24A.—MEDICAL—MEDICAL ESTABLISHMENT.

	Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
SUMMARY.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Superintendence . . . . .	47,600		51,166		45,400		41,855	
District Medical Establishment . . . . .	3,20,300		3,14,134		3,15,000		3,06,120	
Reserve Medical Officers and Subordinates . . . . .	30,200		11,600		52,500		15,484	
<b>TOTAL</b>		<b>3,98,100</b>		<b>3,76,900</b>		<b>4,12,900</b>		<b>3,63,459</b>

	Numbers.		DETAILS. Superintendence.							
	1913-14.	1914-15.								
<b>Salaries—</b>	1	1	Inspector General (2,250) . . . . .	27,000		27,000		27,000		24,750
	1	1	Exchange Compensation Allowance . . . . .	1,667		1,667		1,667		1,528
				28,667		28,667		28,667		26,278
<b>Establishment—</b>	1	1	Superintendent (200—10—250) . . . . .	3,000		3,000		3,000		8,051
	10	11	Clerks, 1 (100—150), 2 (75—100), 3 (40—60), 1 (30—50), 3 (30—40), 1 (50) . . . . .	7,092		9,600		6,012		593
	6	6	Servants, 1 (10), 2 (9), 2 (8), 1 (12). Temporary Establishment . . . . .	672		720		672		18
			Personal Allowance . . . . .	600		...		...		...
			Bonus to transferred Clerks and Menials . . . . .	...		...		...		283
				11,364		10,320		9,684		8,945
<b>Allowances—</b>			Travelling Allowance of Officers . . . . .	2,200		3,000		2,500		3,093
			Travelling Allowance of Establishment . . . . .	800		...		...		...
			Compensation for Dearness of Provision . . . . .	72		90		...		77
			House Allowance . . . . .	...		20		...		...
				3,072		3,110		2,500		3,170
<b>Supplies and Services—</b>			Value of Typewriters . . . . .	...		262		...		...
			Value of Medical Stores . . . . .	100		100		100		...
			Purchase of Bicycle . . . . .	...		...		...		...
				100		362		100		...
<b>Contingencies—</b>			Hot and Cold weather charges . . . . .	...		120		...		45
			Telephone Exchange . . . . .	150		175		150		17
			Liveries to Peons . . . . .	250		100		250		116
			Tour Charges . . . . .	...		125		...		...
			Subscription to Newspapers and Periodicals . . . . .	500		5,800		500		430
			Purchase of Books . . . . .	1,000		30		1,000		32
			Pay of Menials . . . . .	...		250		...		737
			Purchase and Repair of Furniture . . . . .	...		...		2,500		...
			Service Postage and Telegram Charges . . . . .	2,500		1,200		...		825
			Office Expenses and Miscellaneous . . . . .	...		907		...		1,260
				4,400		8,707		4,400		3,462
				47,603				45,351		
			<b>For rounding</b> . . . . .		3			49		
			<b>Total Superintendence</b> . . . . .	47,600		51,166		45,400		41,855



DETAILED ACCOUNT NO. 24A.—MEDICAL—MEDICAL ESTABLISHMENT—*contd.*

Vide APPENDIX, PAGE 174.

	Numbers.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries—	5	6	Lieutenant-Colonels, 1 (1,350),								
			2 (1,200), 2 (1,300) 1 (1,450)	93,600				78,000			
	10	7	Majors, 4 (850), 3 (750)	67,800		1,71,000		90,000		1,76,669	
	...	1	Captain (650)	7,800				...			
	3	3	Military Assistant Surgeons, 1 (350),								
			1 (550), 1 (450)	16,200		15,500		15,000		6,050	
	16	17	Assistant Surgeons, 1 (420), 1 (400),					7,440			
			1 (350), 3 (220), 2 (210), 3 (160),					29,760		33,279	
			1 (150), 2 (130), 3 (100)	41,280		44,700		8,400			
	1	1	Uncovenanted Medical Officers (700)	8,400		8,400				9,450	
Establishment—	24	24	Sub-Assst. Surgeons (in Sub-Divisions), 5 (80), 5 (55), 7 (45), 7 (65)	17,340		21,500		18,600		18,855	
			Visiting Charge Allowance of Civil Surgeons	700		300		700			
			Medico-Legal Allowance	3,720		3,500		3,360		3,328	
	15	14	Exchange Compensation Allowance	10,575		11,500		10,875		10,811	
			Charge Allowance	500		...		...		...	
			Lump provision for additional Assistant Surgeons	11,600							
				2,79,515		2,76,400		2,68,135			
			Deduct—Amount recoverable	8,580		18,600		11,808			
			Probable savings	600							
				2,70,335		2,57,800		2,56,327		2,57,942	
Allowances—	30	36	Clerks 6 (40), 7 (35), 4 (32), 1 (31),								
			6 (30), 2 (25), 2 (23), 5 (25), 1 (22),								
			2 (20)	13,404		12,150		11,652		11,991	
	2	2	Compounders and Dressers, 1 (15),								
			1 (18)	306		480		372		313	
	22	22	Servants, 22 (6)	1,534		1,650		1,584		1,604	
			Temporary Establishment	...		500		300		1,147	
			Royal Bonus	...		...		...		22	
				15,384		14,730		13,003		15,033	
			House Allowance			50				70	
Supplies and Services—			Travelling Allowance of Officers	15,000		19,300		16,000		18,305	
			Ditto for Establt.	2,000		600		2,000		408	
			Conveyance Allowance	600				600			
			Compensation for Dearness of Provision	264		200		...		3	
			Local Allowance	2,000		1,950		...		1,070	
				20,864		22,100		18,600		19,946	
			Charges of European Stores	...		103		...		24	
			Cost of Instruments for post mortem examination	12		100		125		...	
			Value of Medical Stores	2,000		2,000		1,000		3,009	
			Value of Medical Stores for preservation and despatch of viscera	2,000		1,240		3,159		1,581	
Contingencies—			Subscriptions to Medical Journals	420		250		252		...	
			Cost of Typewriters, etc.	...		7,000		7,000		656	
			Grants to Dispensaries for supply of Medicines to Government Officers	5,764		4,100		5,120		3,825	
			Commission to clerks for sale of quinine packets	...		...		2,000		611	
				10,309		14,793		18,656		9,706	
			Tour charges	...		...		...		19	
			Repair to Tents	...		25		...		...	
			Telephone Charges	686		511		511		211	
			Liveries to Peons	88		70		72		86	
			Rents, Rates, and Taxes	800		700		300		810	
			Purchase of Books, Maps and Periodicals	500		350		4,300		427	
			Purchase and Repair of Furniture			100				58	
			Medicines purchased in the country			10				9	
			Hot-weather Charges			195				156	
			Service Postage and Telegram Charges	1,770		1,300		1,860		1,167	
			Petty Construction and Repairs			1,300				1,025	
			Office Expenses and Miscellaneous			100				21	
			Pay of Menials			...				1	
			Stationery purchased in the country		3,844		4,661		7,543		3,493
				3,20,736				3,15,034			
			For rounding	436				34			
			Total District Medical Establishment.		3,20,300		3,14,184		3,15,000		3,06,120



DETAILED ACCOUNT No. 24A.—MEDICAL.—MEDICAL ESTABLISHMENT.											
	Numbers.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Reserve Medical Officers and Subordinates.</b>											
<i>Salaries—</i>	4	5	Majors and Captain, 3 (850), 2(650)	46,200		...		30,600		...	
	9	9	Assistant Surgeons, 1 (350), 1 (230), 1 (190), 1 (210), 1 (130), 1 (120), 1 (100), 1 (200), 1 (180)	20,520		2,200		19,200		3,634	
	40	40	Sub-Assistant Surgeons, 8 (55), 16 (30), 10 (45), 2 (80), 3 (65), 1 (20)	20,940		8,800		18,420		10,843	
	4	5	Exchange Compensation Allowance	2,888		...		1,912		...	
<i>Allowances—</i>			House Allowance	1,000	90,548	600	11,000	1,000	70,132	991	14,477
			Travelling Allowance of Medical Subordinates	700		...		700		16	
					1,700		600		1,700		1,007
					92,248				71,832		
					62,048				19,332		
			<i>Deduct—Probable Savings</i>								
		<b>Total Reserve Medical Officers and Subordinates.</b>		30,200		11,600		52,500		15,484	

DETAILED ACCOUNT No. 24B.—MEDICAL—HOSPITALS AND DISPENSARIES.

Vide APPENDIX, PAGE 174.

SUMMARY.									
Presidency Hospitals and Dispensaries	...		...		...				39
Mofussil Hospitals and Dispensaries	30,680		—22,800		34,950				29,919
Grants to Hospitals and Dispensaries	1,43,500		2,53,830		56,130				1,14,102
Inland Labour Transport	1,320		1,370		1,120				1,218
Lump grant for medical relief	10,000		...		50,000				...
TOTAL		1,85,500		2,32,400		1,42,200			1,45,278

	Numbers.								
	1913-14.	1914-15.							
Salaries—	19	19	Mofussil Hospitals and Dispensaries.						
			Assistant Surgeons 2 (325), 1 (270), 2 (240), 5 (230), 1 (210), 1 (190), 2 (150), 1 (120), 4 (100)	45,240	46,500	47,700		50,714	
			Allowance to ditto for additional charge of Dispensaries	240	...	240		...	
	12	65	Sub-Assistant Surgeons, 3 (100), 9 (80), 15 (65), 14 (55), 16 (45), 6 (30), 1 (25), 1 (20)	44,520	43,500	6,840 36,120		43,748	
			Allowances of Sub-Assistant Surgeons	1,308	...	1,188		...	
			Deduct—Amount recoverable from Municipalities and District Boards for Assistant Surgeons and Sub-Assistant Surgeons	91,303	90,000	92,088		94,462	
				80,576	1,32,600	74,568		82,912	
			Carried over		10,632	42,600		17,520	11,550

DETAILED ACCOUNT NO. 24B.—MEDICAL—HOSPITALS AND DISPENSARIES—*contd.*

Vide APPENDIX, PAGE 174.

	Numbers.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Mofussil Hospitals and Dispensaries—contd.</b>											
Establishment—			Brought forward . . . . .		10,632		42,600		17,520		11,550
	9	9	Compounders and Dressers, 1 (22½), 1 (22), 3 (20), 1 (17), 1 (15), 2 (10)	1,878		2,000		1,794		1,517	
	...		Royal Bonus . . . . .	...		...		...		—90	
	11	14	Servants, 3 (10), 9 (6), 1 (5), 1 (4)	1,116		700		744		528	
Allowances—					2,994		2,700		2,538		1,955
			House Allowance . . . . .	240		450		240		279	
			Travelling Allowance of officers . . . . .	4,000		6,100		3,300		6,159	
			Travelling Allowance of establishment . . . . .	2,000			1,400				
			Local Allowance . . . . .	300		200		300		149	
			Compensation for dearness of provisions . . . . .	192		50		...		...	
Supplies and Services—			Horse and conveyance allowance . . . . .	600		250		600		58	
					7,332		7,050		5,840		6,645
			Diet for Patients . . . . .	1,500		1,500		1,500		1,486	
			Clothing for Patients . . . . .			5,500		4,500		5,324	
Contingencies—			Medical Stores . . . . .	5,000		100		250		52	
			Freight on Europe Stores . . . . .	250							
					6,750		7,100		6,250		6,862
			Telephone charges . . . . .	...		50		...		38	
			Books and Periodicals . . . . .	25		25		12		12	
			Country Medicines . . . . .			300		...		289	
			Purchase and Repair of Furniture . . . . .			200				212	
			Petty Construction and Repairs . . . . .			50				50	
			Postage and Telegram Charges . . . . .	2,949		100		2,803		130	
			Hot weather Charges . . . . .			25				20	
			Office Expenses and Miscellaneous . . . . .			1,100				1,066	
			Pay of Menials . . . . .		2,965	1,100			2,815	1,090	
		For rounding . . . . .		30,673		2,950		34,963		2,907	
				7				13			
		<b>Total Mofussil Hospitals and Dispensaries . . . . .</b>		30,680		—22,800		34,950		29,919	
<b>Grant to Hospitals and Dispensaries.</b>											
		Recurring grants to Dispensaries . . . . .	26,938		25,910		14,650		19,720		
		" " " " in Govern- ment Estates . . . . .	11,287		9,656		4,480		4,310		
		Recurring grants to Lepor Asylum . . . . .	20,294		17,000		14,000		15,043		
		Special grants to dispensaries for equipment and buildings . . . . .	85,000		2,01,264		23,000		75,029		
				1,43,519							
		For rounding . . . . .		19							
		<b>Total Grants to Hospitals and Dispensaries . . . . .</b>		1,43,500		2,53,830		56,130		1,14,102	
<b>Inland Labour Transport.</b>											
		Medical Officers . . . . .	200		250		...		220		
		Returning Invalid Coolies . . . . .	20		...		20		...		
		Cost of Medical Stores . . . . .	1,000		1,000		1,000		888		
		Other Contingencies . . . . .	100		120		100		110		
				1,320		1,370		1,120		1,218	
		<b>Total Inland Labour Transport . . . . .</b>		1,320		1,370		1,120		1,218	

## DETAILED ACCOUNT No. 24C.—MEDICAL—SANITATION AND VACCINATION.

SUMMARY.				Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Superintendence . . . . .				82,361		78,172		82,000		89,392	
Sanitary Inspectors School . . . . .				19,838		11,000		...		...	
Vaccine Establishment . . . . .				86,403		61,128		69,800		32,841	
Measures for Sanitary Improvement . . . . .				7,528		580		...		1,183	
Sale of Quinine . . . . .				26,000		25,620		25,000		1,324	
Bacteriological and Chemical Laboratory . . . . .				4,817		...		...		...	
Lump provision for Travelling Dispensaries . . . . .				...		...		17,000		...	
For rounding . . . . .				447							
<b>Total</b> . . . . .					2,26,500		1,76,500		1,93,800		1,24,740

  

	Numbers.		Sanitation and Vaccination.								
	1913-14.	1914-15.									
<i>Salaries --</i>			<b>SUPERINTENDENCE.</b>								
	1	1	Sanitary Commissioner (1,800) . . . . .	21,600		21,600		21,600		24,155	
	3	3	Deputy Sanitary Commissioner, 1 (900), 1 (500), 1 (600) . . . . .	24,000		20,000		22,800		10,791	
			Special Officer . . . . .	...		1,200		...		...	
	2	2	Exchange Compensation Allowance . . . . .	2,025		2,000		2,025		2,050	
					47,625		44,800		46,425		36,996
<i>Establishment --</i>	13	17	Clerks, 1 (175—200), 1 (100—125), 2 (75—100), 2 (50—75), 5 (30—50), 3 (50), 3 (30) . . . . .	11,880		12,200		9,864		10,520	
			Short-hand Allowance (50) . . . . .	600		...		600			
	8	13	Servants, 2 (9), 3 (8), 6 (7), 1 (12), 1 (10) . . . . .	1,272		1,402		840		1,003	
			Temporary Establishment . . . . .	...		180		180		32	
			Personal Allowance . . . . .	60		...		60		...	
			Lump provision for additional establishment for Deputy Sanitary Commissioners . . . . .					2,256		...	
			Bonus to Transferred Clerks, etc. . . . .	...		...		...		371	
					13,812		13,782		13,800		11,926
<i>Allowances --</i>			House Allowance . . . . .	...		...		...		329	
			Local Allowance . . . . .	...		...		...		236	
			Travelling Allowance of officers . . . . .	14,000				12,000			
			Travelling allowance of establish- ment . . . . .	2,500		10,000		2,000		28,466	
			House Allowance . . . . .	...		40		...		1,370	
			Deputation Allowance to Vaccina- tors for stamping out small-pox in recess . . . . .	...		...		...		247	
			Compensation for Dearness of Pro- visions . . . . .	156		100		...		7	
					16,656		10,140		14,000		30,655
<i>Supplies and Services --</i>			Rewards to Vaccinators . . . . .			...		...		217	
			Purchase and Repair of Typewriters . . . . .			700		...		...	
			Fees for inspection of Vessels . . . . .			...		...		181	
			Medical Stores . . . . .			...		...		3,758	
			Cost of Europe Stores . . . . .			...		...		...	
			Freight on do. . . . .			...		...		...	
			Purchase of Tents . . . . .			...		3,000		...	
							700		3,000		4,106
			<b>Carried over</b> . . . . .		78,093		69,422		77,225		83,683

DETAILED ACCOUNT No. 24C.—MEDICAL.—SANITATION AND VACCINATION— <i>contd.</i>											
	Numbers.		PROVINCIAL— <i>contd.</i>	Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Contingencies—			Sanitation and Vaccination— <i>contd.</i>								
			SUPERINTENDENCE— <i>contd.</i>								
			Brought forward . . . . .		78,093		60,422		77,225		83,683
			Special Miscellaneous . . . . .	...		...		...		11	
			Liveries . . . . .	350		350		300		...	
			Subscription to Newspapers . . . . .	250		600		800		176	
			Purchase of Books, etc. . . . .	100		800		1,060		103	
			Rents, Rates, and Taxes . . . . .	1,068							
			Service Postage and Telegram Charges . . . . .			1,200				1,708	
			Purchase and Repair of Furniture . . . . .			400				357	
			Office Expenses and Miscellaneous . . . . .			1,900				1,697	
			Tour Charges . . . . .			300				322	
			Hot Weather Charges . . . . .			170				166	
			Petty Construction and Repairs . . . . .	2,500		500		3,000		902	
			Pay of Menials . . . . .			30				267	
			Re-grant of Savings . . . . .			...				...	
			Contingent Charges for Antiseptic Vaccination . . . . .			...				...	
			Purchase of country stationery . . . . .			...				...	
			Contribution . . . . .		4,268		6,250 2,500		5,160		5,709
			For rounding . . . . .						82,385 385		
		TOTAL SUPERINTENDENCE . . . . .		82,361		78,172		82,000		80,392	
Salaries—			Sanitary Inspectors schools.								
	1		Principal (300—500) . . . . .	3,600							
Establishment—	1		Assistant Sanitary Engineers (Inspector) (300) . . . . .	3,600	7,200						
	1		Clerk (35) . . . . .	420							
	1		Servant (8) . . . . .	96							
Allowances—			Temporary Establishment . . . . .	300	816						
			Honorarium to Lecturers . . . . .								
Contingencies—			Travelling Allowance . . . . .		10,750						
			Grants to Municipalities . . . . .	...							
			Office expenses and Miscellaneous . . . . .	1,000							
TOTAL SANITARY INSPECTORS SCHOOLS . . . . .			Pay of Menials . . . . .	72	1,072						
					19,838		11,060		...	...	
Establishment—	20	20	Inspectors 5 (50), 7 (45), 8 (40) . . . . .	10,620		11,900		10,620		12,030	
	59	59	Sub-Inspectors 20 (30), 38 (25), 1 (16—18) . . . . .	18,798							
	3	3	Sub-Assistant Surgeons (57) . . . . .	2,052		19,620		18,558 2,052		20,317	
			Vaccinators and Assistants—	...		...		...		252	
			Temporary Establishment . . . . .	...		...		...		...	
			Bonus—	...		...		...		...	
	4		Servants 1 (15), 3 (10) . . . . .	540	32,010	420	31,940	31,230		32,544	
			Deputation Allowance for vaccinators . . . . .	1,000		350		650			
			Special Allowance . . . . .	1,080		100		1,080			
			House Allowance . . . . .	...		140		...			
Allowances—			Travelling Allowance . . . . .	12,020		11,500		12,020			
			Horse Allowance . . . . .	9,480		6,000		9,480			
			Compensation for dearness of provision . . . . .	...		10		...			
					23,580		18,100		23,230		
			Charges for antiseptic vaccination . . . . .	...		400		150		297	
			Rewards to Vaccinators . . . . .	1,260		760		760		...	
			Medical stores . . . . .	3,000		6,000		1,250		...	
Supplies and Services—			Instruments, appliances, and apparatus . . . . .	...		...		...		...	
			Fees for inspection at vessels . . . . .	...	4,260	200	7,360	2,160		297	
			Carried over . . . . .		59,850		57,400	56,620		32,841	

## BIHAR AND ORISSA—EXPENDITURE.

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DETAILED ACCOUNT NO. 24C.—MEDICAL.—SANITATION AND VACCINATION—*concl'd.*

[illegible]

## DETAILED ACCOUNT NO. 24D.—MEDICAL.—GRANTS FOR MEDICAL PURPOSES.

	Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
Expenses during the prevalence of Bubonic Plague . . . . .	25,000		20,000		27,150		17,434	
Expenses during the prevalence of Epidemics . . . . .	5,000		3,000		5,000		770	
Value of Medical Stores . . . . .	500		...		250		...	
Exchange Compensation Allowance . . . . .	...		...		...		460	
Travelling Dispensaries (a) . . . . .	15,000		13,000		...		...	
<b>Total</b> . . . . .		45,500		36,000		32,400		18,664
<b>Travelling Dispensaries. (a)</b>								
Assistant Surgeons . . . . .								
Sub-Assistant Surgeons . . . . .								
Servants—								
Local allowance . . . . .								
Travelling allowance . . . . .								
Contingencies . . . . .								
<b>Total Travelling Dispensaries</b>		15,000		13,000		...		...

## DETAILED ACCOUNT NO. 24E.—MEDICAL.—MEDICAL SCHOOLS AND COLLEGES.

Fide APPENDIX, PAGE 175.

	Numbers.									
	1913-14.	1914-15.								
Medical Schools.										
Salaries—	2	2	Superintendents, 2 (200)	4,800	}	4,800	4,800	}	4,800	}
	11	14	Teachers 3 (275), 2 (255), 2 (215), 1 (235), 3 (200), 1 (170), 1 (150), 1 (75)	36,660		22,260	20,035			
	5	6	Demonstrators and Assistant Demonstrators, 2 (65), 1 (75), 3 (50)	4,260		3,120				
			Allowance for the Teacher of Hygiene	180		180				
	2	...	Exchange Compensation Allowance	...		300				
			Lump provision for additional Teachers	...		17,000				
				45,900		44,800	47,660		33,835	
Establishment—	1	1	Chemical Assistant (50)	600			780		847	
	1	1	Anatomical Assistant (65)	780			780		205	
	1	1	Injector, Taxidermist, and Compounder (20)	240			240		...	
	1	1	Laboratory Assistant (25)	300			300		...	
	2	2	Clerks, 1 (50), 1 (30)	1,080			1,068		1,270	
	1	1	Matron, 1 (25)	300			300		405	
	1	1	Midwife (50)	600			600		600	
	14	14	Servants, 3 (15), 10 (6), 1 (5-8)	1,326			1,302		799	
			Lump provision for increase in the pay of Establishment for Medical Schools	1,470			...		...	
			House Allowance of Servants of Campbell School	...			504		...	
			Royal Bonus	...			...		48	
			Dissecting Establishment—	...			128		...	
	7		Domes and Servants	...			...		16	
			Temporary Establishment	...			...		...	
Allowances—				6,696		4,200	6,002		4,094	
			House Allowance	960		570	520		518	
			Compensation for Dearness of Provisions	250		100	...		...	
			Travelling Allowance of Officers	200		250	200		138	
			Ditto of Establishment	...	1,410	920	720		656	
		Carried over		54,006		40,920	54,382		38,585	



25.—POLITICAL.					
	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
		Rs.	Rs.	Rs.	Rs.
PROVINCIAL.					
Political Agents . . . . .	25A	44,700	44,000	47,000	44,701
Entertainment of Envoys and Chiefs . . . . .		300	1,500	...	...
Durbar Presents and Allowances to Vakeels, etc. . . . .	25E	5,000	15,500	3,600	5,393
Miscellaneous . . . . .		3,000	9,000	2,400	2,038
TOTAL .		53,000	70,000	53,000	52,132

DETAILED ACCOUNT No. 25A.—POLITICAL—POLITICAL AGENTS.

	Numbers.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.		
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
(CUTTACK.)												
Salaries	1	1	Political Agent, Orissa Fendatory State (1,800) <sup>1</sup>	20,736		20,377		20,736		20,935		
			Local Allowance (250) <sup>1</sup>	2,880		2,725		2,880		2,765		
	1	1	Exchange Compensation Allowance	1,296	24,912	1,230	24,332	1,296	24,912	1,347	25,047	
Establishments—	21	21	Clerks, 1 (150—200), 3 (60—100), 3 (50), 2 (45), 3 (40), 2 (35), 2 (30), 2 (25)	14,220		13,500		14,484		3,786		
	14	13	Servants, 1 (8), 1 (7), 9 (6) 2 (10)	1,068		1,030		1,068		935		
			Subsistence Allowance for Apprentices, 2 (10)	240		...		240		...		
			Temporary Establishment	240		100		...		72		
	9	9	Elephant Establishment, 1 (12), 2 (10), 6 (6)	816		816		816		1,672		
				16,584		15,496		16,608			11,465	
			Deduct—Amount recoverable on account of pay, etc., of Wards Establishment	6,008		6,008		5,480		...		
					10,576		9,483		11,128			
	Allowances—			Travelling Allowance of Officers	3,500		3,500		} 4,500		4,686	
				Do. of establishment	1,500		1,500					
			Compensation for Dearness of Provisions	...	5,000	100	5,100	...	4,500	...	4,686	
Supplies and Services—			Purchase of Tents	...		...		500		...		
			Do. of Elephants	...		...		2,500		...		
			Remuneration to Copyists	10		10		130		7		
			Feed and Keep of Elephants	1,400		1,800		900		705		
			Equipment Charges of do.	178		178		178		...		
Contingencies—			Office Expenses and Miscellaneous		1,588		1,988		4,208		712	
					2,800		3,092		2,800		2,791	
						44,876			47,548			
		For rounding		175				548				
		Total			44,700		44,000		47,000		44,701	

DETAILED ACCOUNT No. 25B.—POLITICAL—DURBAR PRESENTS AND ALLOWANCES TO VAKEELS, ETC.

Durbar Presents	5,000								
Purchase of Khellats	...					100		5,393	
						3,500		...	
TOTAL		5,000		15,500		3,600		5,393	



## 26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.

	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
		Rs.	Rs.	Rs.	Rs.
<b>IMPERIAL.</b>					
Census		...	...	...	103
Veterinary and Stallion Charges	26A	14,000	14,000	14,000	8,648
<b>TOTAL IMPERIAL</b>		14,000	14,000	14,000	8,545
<b>PROVINCIAL.</b>					
Veterinary and Stallion Charges	26A	61,100	48,500	44,600	41,779
Agriculture	26B	3,49,800	2,92,200	3,37,600	2,35,988
Botanical and other Public Gardens		2,000	1,600	2,000	3,264
Public Exhibition and fairs		500	1,000	300	842
Registration of River-borne Traffic	26C	100	...	...	...
Provincial Statistics	26D	12,200	12,500	11,900	11,557
Examinations		900	900	...	...
Inland Labour Transport	26E	2,300	1,900	2,200	1,769
Registrar of Co-operative Credit Societies	26F	75,400	58,000	63,400	57,770
Gazetteer and Statistical Memoirs		1,500	2,000	2,000	...
Refunds		1,000	3,000	...	694
Inspector of Factories		1,000	500	1,000	670
Lump provision for agriculture and allied objects		...	...	50,000	...
Ethnographical Survey		...	400	...	...
Registration of Railway Traffic		200	1,500	2,000	1,802
<b>Total Provincial</b>		5,08,000	4,24,000	5,17,000	3,56,185
<b>TOTAL</b>		5,22,000	4,38,000	5,31,000	3,64,680

## DETAILED ACCOUNT NO. 26A.—SCIENTIFIC, ETC., DEPARTMENTS.—VETERINARY AND STALLION CHARGES.

	Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SUMMARY.								
IMPERIAL.								
SUPERINTENDENCE . . . . .		14,000		14,000		14,000		8,648
PROVINCIAL.								
Superintendence . . . . .	9,676		12,650		13,500		15,217	
Veterinary Instruction . . . . .	2,210		...		...		...	
Subordinate Establishment . . . . .	26,740		17,200		9,140		5,893	
Hospitals and Dispensaries . . . . .	20,474		15,350		15,460		14,407	
Cattle-Breeding Operations . . . . .	2,000		1,500		2,000		508	
Provision for Cattle Survey . . . . .	...		1,800		4,500		5,754(a)	
TOTAL PROVINCIAL . . . . .		61,100		48,500		44,600		41,779
TOTAL . . . . .		75,100		62,500		58,600		50,427

	Numbers.									
	1913-14.	1914-15.								
Salaries---			Superintendence.							
			IMPERIAL.							
	1	1	Superintendent (500 —1,100)	9,840		9,500		9,360		8,140
	1	1	Exchange Compensation Allowance	615		600		585		509
			Lump provision . . . .		10,455		10,100		9,945	8,649
					4,000		3,900		4,000	...
					14,455				13,945	
		For rounding . . . .		455				55		
		Total Imperial . . . .		14,000		14,000		14,000	8,649	

(a) Includes 192 for Exchange Compensation Allowance.

DETAILED ACCOUNT NO. 26A—SCIENTIFIC, &c., DEPARTMENTS—VETERINARY AND STATION CHARGES—*contd.*

	Numbers.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14		Budget Estimate, 1913-14		Accounts, 1912-13	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			<b>Superintendence.</b>								
			<b>PROVINCIAL</b>								
<i>Establishment—</i>	5	5	Clerks, 1 (60-80), 2 (40-60), 2 (25-40)	2,664		2,700		2,664		1,593	
	9	9	Servants, 1 (10), 1 (9), 3 (8), 4 (7)	852		50		852		(25)	
			<b>Temporary Establishment.</b>			600					
<i>Allowances—</i>			Travelling Allowance of officers		3,516		1,150		3,516		2,518
			Travelling Allowance of Establishment	2,000		2,000		2,000		3,007	
			Compensation for Dearness of Provisions	108		100				2,276	
<i>Supplies and Services—</i>			Books, maps, periodicals	250	2,100		2,100	300			6,213
			Purchase of serum	60				2,500	2,000	1,234	
			Expenses to peons					60			
			Feeding Charges of Animals	200				100			
			Bacteriological materials					1,800			
			Instrument and apparatus	200				200			
			Purchase of Tents					100			
			Medicines and drugs								
			Purchase of Typewriter		710					322	
<i>Contingencies—</i>			Compensation for Destruction of (Glandered animals)	400				100		832	
			Rents, Rates and Taxes	792							
			Office Expenses and Miscellaneous	1,200				1,200		3,809	
			Postage and telegram charges	1,100				1,100		255	
			Stationery purchased in the Country		3,192		6,100		2,700		1,896
			For rounding		9,526				13,276		
					150				224		
			<b>Total Superintendence Provincial</b>		9,676		12,650		13,500		15,217
			<b>Subordinate Establishment</b>								
<i>Establishment—</i>	5	5	Veterinary Inspectors, 1 (115), 1 (90), 2 (70), 1 (100)	5,310		5,100		5,310		4,123	
<i>Allowances</i>	5	5	Veterinary Assistant, 5 (30)	1,500		1,800		1,800		179	
			Travelling Allowance of Inspectors and others		7,140		7,200	7,110			4,302
					3,600		3,000	2,000			1,591
<i>Supplies and Services—</i>			Expenses in connection with the inoculation against cattle diseases	15,582							
			Allowances to Veterinary Assistant Establishment								
			Travelling Allowance								
			Charges for serum, medicines and drugs								
			Other charge								
			For rounding	15,582			7,000		...		...
				418	16,000						
			<b>Total Subordinate Establishment</b>		26,740		17,200		9,140		5,893
			<b>Hospitals and Dispensaries.</b>								
<i>Establishment—</i>	16	14	Clerks					...		321	
			Veterinary Assistants attached to districts 2 (40), 10 (35), 2 (30), 1 P. A. (10)	6,000							
	44	42	Itinerant Veterinary Assistants (a)	21,780		24,000		6,780		22,612	
	2	3	Servants 2 (7) 1 (6)	240		200		22,420		355	
			Royal Bonus					168		71	
			Deduct—Recoveries from local bodies on account of contribution towards the pay of Veterinary Assistants	28,020		24,200		29,868		24,220	
				26,102	1,918	21,000	3,200	26,292	3,573	21,181	3,039
			Carried over		1,918		3,200		3,576		3,039

(a) 1 (60), 1 (50), 1 (40) 16 (35), 23 (30) + P. A. 41 (10) and 1 (5).

DETAILED ACCOUNT No 26A—SCIENTIFIC, ETC., DEPARTMENTS—VETERINARY AND STALLION CHARGES—contd											
	Numbers			Budget Estimate, 1914-15.		Revised Estimate, 1913-14		Budget Estimate, 1913-14		Accounts, 1912-13.	
	1913-14	1914-15.		Rs.	Rs. 1,918	Rs.	Rs. 3,200	Rs.	Rs. 3,576	Rs.	Rs. 3,039
			Brought forward								
			Hospitals and Dispensaries—contd								
Allowances—			Travelling Allowance of Veterinary Assistants	7,840		7,000		7,920		8,016	
			House Allowance	940		260		.		5	
			Grain compensation allowance	36		10					
Supplies and Services—					5,716		7,270		7,920		8,021
			Medicines and Drugs	1,700		400		1,600		151	
			Purchase of Serum	2,850		.					
			Instruments, appliances and apparatus	1,800							
Contingencies—					6,350		400		1,600		151
			Office Expenses and Miscellaneous		2,600		980		2,000		2,689
			Contribution to Veterinary Dispensaries		901		3,500		341		507
					20,485				15,437		
			For rounding		11				23		
			Total Hospitals and Dispensaries		20,474		15,350		15,460		14,407
DETAILED ACCOUNT No 26B—SCIENTIFIC, ETC., DEPARTMENTS—AGRICULTURE											
SUMMARY.											
Agricultural Department											
Superintendence				55,122		50,649		52,709		49,786	
Expert Staff				45,568		25,700		25,532		19,805	
Agricultural College				1,16,028		93,570		1,07,294		83,199	
Experimental Farms				91,500		72,632		51,800		21,886	
Agricultural and Cattle Fairs				7,024		6,264		7,000		4,938	
Special Crops						21,500		35,250		27,125	
Agricultural Associations				17,900		19,750		17,720		24,214	
Distributions of Agricultural Literature				2,500		1,000		4,000			
Miscellaneous				85		1,055		36,085		35	
Lump provision for additional Deputy and Assistant Directors of Agriculture, construction of their quarters and pay of their Establishment				13,800							
				3,19,527				3,37,390			
			For rounding		273			210			
					3,49,800		2,92,200		3,37,600		2,85,988
DETAILS.											
Superintendence.											
Salaries—	1	1	Director of Agriculture (1,800) <sup>1</sup>	20,736		17,000		20,736		19,798	
			Local Allowance (150) <sup>1</sup>	1,728		1,723		1,728		864	
	1	1	Personal Assistant (300)	3,600		3,600		3,600		3,800	
	1	1	Exchange Compensation Allowance	1,296		1,062		1,296		1,517	
Establishment—	15	17	Clerks, 1 (150—200), 2 (100—150), 2 (80—100), 2 (60—80), 3 (40—60), 1 (50), 3 (30—40), 1 (30—50), 2 (30)		127,360		23,385		27,360		25,479
				15,144		14,900		11,664		11,269	
	7	9	Servants, 1 (12) 2 (9), 5 (8), 1 (10)	960		764		768		669	
			Temporary Establishment	1,000							
	1	1	Skorthand Allowance (50)	600				600			
			Bonus to transferred clerks	...		10				505	
Allowances—					17,704		15,674		16,032		12,443
			House Allowance							66	
			Travelling Allowance of officers							5,450	
			Ditto of establt.	5,000		5,000					
			Compensation for Dearness of Provision	108		90					
Contingencies—					5,108		5,090		4,500		5,516
			Cost of Instruments							1	
			Liveries to peons							125	
			Purchase of Books	150				150		6,123	
			Miscellaneous	4,350				4,350		7	
			Pay of menials	...						92	
			Rents, Rates and Taxes	...						...	
			Subscriptions to newspapers and periodicals	450						...	
			Agricultural Implement							...	
			Postage and Telegram charges							...	
			Purchase and repair of furniture	...						...	
			Telephone charges	...	14,950		6,500		4,500		6,348
			For rounding						52,392		
									317		
			Total Superintendence		55,122		50,649		52,709		49,786

DETAILED ACCOUNT NO. 26B.—SCIENTIFIC, ETC., DEPARTMENTS.—AGRICULTURE—contd.											
	Numbers.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Expert Staff.											
Salaries—	1	1	Deputy Director of Agriculture, (500—50—1,000)	7,200		6,950		6,600		6,346	
	1	1	Supernumerary Officer, (100—5—150)	1,320		1,300		1,260		605	
	1	1	Travelling Inspector, (150—10—250)	2,040		1,920		1,920		1,992	
Establishments—	2	2	Clerks, 1 (60—80), 1 (30—50)	1,320	10,560	1,350	10,170	1,320	9,780	1,426	8,943
	5	5	Servants, 2 (7), 2 (8), 1 (6)	432		450		432		429	
			Temporary Establishment	396		100		...		357	
Allowances—			Travelling Allowance of Officers	4,500	2,148	5,000	1,900	...	1,752		2,212
			Travelling allowance of Establishment	1,500				4,000			
			Compensation for Dearness of Provision	60				...			
Contingencies—			Contingencies		6,060		5,050	...	4,000		4,935
					4,000		4,000		1,000		3,715
			Provision for increase of Agricultural staff		13,800						
			Expert borers		9,000		4,580		9,000		...
			Total Expert Staff		45,568		25,700		25,532		19,805
Agricultural College. (Sabour)											
Salaries—	1	1	Principal and Botanist, (500—50—1,000)	7,300		7,500		7,200		4,554	
			Local Allowance (100)	1,200		1,200		1,200		500	
	1	...	Professor of Agriculture, (400—1,000)	...	A		A	5,160		2,000	
	1	1	Chemist, (500—1,000)	9,600		5,000		9,000		9,886	
	3	3	Demonstrators 3 (75—150)	3,240		3,070		3,060		2,957	
	1	1	Assistant Economic Botanist (250—10—100)	3,480		3,430		3,240		840	
	2	2	Fieldmen Assistant (50—75)	1,200		1,200		1,200		...	
	5	6	Professors and Assistant Professors, 3 (250—400), 2 (150—250), 1 (400—1,000)	19,800	A	19,000	A	13,680		15,938	
			Assistant Entomologist	...		...		...		210	
	1	1	Assistant Chemist, (150—250)	1,800		1,800		1,800		...	
	1	1	Steward (25)	500	48,120	300	42,200	300	45,540	250	36,885
			Lump provision for menial establishment, boarding charges and furniture, etc.	5,700		...		5,072		...	
			Conservancy establishment (Temporary)	660		...		660		...	
Establishments—	2	...	Servants	...	6,660	...	300	156	6,188	130	380
	1	1	Sub-Assistant Surgeon (80), + Allowance (15)	1,140		1,040		1,110		895	
	1	1	Compounder (15)	180		180		180		153	
	1	1	Overseer, (50)	600		600		600		250	
	7	9	Clerks, 1 (50—70), 1 (40—60), 6 (30—50), 1 (30—40)	3,828		4,000		2,964		3,719	
	1	1	Blacksmith Fitter (75)	900		900		900		825	
	37	38	Servants, 1 (25—35), 1 (20—30), 1 (10—15), 7 (8), 8 (7), 14 (6), 4 (5), 1 (10) and 1 (8—10)	3,492		3,000		3,453		2,706	
	1	1	Draftsman, (50)	600		600		600		...	
	...	...	Provision for additional Establishment, etc.	...		...		820		...	
			Temporary Establishment	1,680		2,400		1,680		3,336	
			Royal Bonus	...		...		...		—11	
Allowances—			Allowance to Civil Surgeon	300	12,420	300	12,720	300	12,340		11 873
			Travelling Allowance of officers.								
			Travelling Allowance of Establishment	4,500		4,000		4,000		4,378	
			Compensation for Dearness of Provision	1,000				...			
Supplies and Services—			Scholarships to Agricultural students	500	5,800	100	5,000	...	4,300	...	4,378
			Instruments, etc.	...	500	250	350	...	...	...	384
			Carried over		73,500		60,570		68,368		53,900

DETAILED ACCOUNT No. 26B.—SCIENTIFIC, ETC., DEPARTMENTS.—AGRICULTURE—*contd.*

	Numbers.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Contingencies—</i>			<b>Agricultural College—<i>contd.</i></b>								
			Brought forward . . . . .		73,500		60,570		68,368		53,900
			Purchase and repair of Furniture . . . . .	...		1,500		...		319	
			Medical Stores . . . . .	370		...		120		...	
			Books, maps, etc. . . . .	2,250		1,000		1,961		2,790	
			Oil for Gas and Pumping Engine . . . . .	1,800		...		1,800		1,338	
			Cost of European Stores . . . . .	5,158		5,500		5,305		...	
			Postage and Telegram charges . . . . .	6,250		...		...		118	
			Freight on Europe Stores . . . . .	...		...		...		60	
			Miscellaneous . . . . .	3,500		...		7,240		28,213	
			Pay of Menials . . . . .	...		...		...		706	
			Hot weather charges . . . . .	...		...		...		231	
			Contingencies for Botanic Garden . . . . .	...		25,000		2,500		...	
			Provision for laying out of college grounds and its up-keep . . . . .	...	19,328	...	33,000	...	18,926	...	33,775
			Dairy charges . . . . .	...		...		...		...	362
			Dealing with Pests . . . . .	...		...		...		...	112
			Buildings and Fittings . . . . .	...		...		...		...	...
			Improvement to the College . . . . .	23,237		...		...		...	...
			For rounding . . . . .	37	23,200			...	20,000		
			<b>Total Agricultural College . . . . .</b>		1,16,028		93,570		1,07,294		88,199
			<b>Experimental Farms.</b>								
			<b>BANKIPUR FARM.</b>								
	1	1	Superintendent (100) . . . . .	1,200		1,200		1,260		1,091	
	3	3	Overseers, 1 (30), 1 (40), 1 (35) . . . . .	1,260		1,229		1,260		1,199	
	1	1	Clerk (25) . . . . .	300		270		300		289	
					2,760		12,699		2,820		2,579
			Travelling Allowance . . . . .							125	
			Feed of Cattle . . . . .							166	
			Postage and Telegram Charges . . . . .							14	
			Casual labourers . . . . .							3,515	
			Miscellaneous . . . . .							4,531	
			Seed Plant, etc. . . . .							...	
					...		13,000		...		8,351
			<b>Cuttack Farm.</b>								
	1	1	Superintendent (100—150) . . . . .	1,320		1,450		1,260		937	
	2	2	Overseers, 1 (35), 1 (30) . . . . .	780		600		780		167	
	1	1	Clerk (25) . . . . .	300		300		300		162	
			Temporary Establishment . . . . .	...		300		...		...	
					2,400		2,650		2,340		1,266
			Temporary Establishments . . . . .							271	
			Labour, Implements and Miscellaneous . . . . .							4,612	
			Travelling allowance . . . . .							53	
			Miscellaneous . . . . .							18	
							4,500		35,040		4,554
			<b>Sepaya Farm.</b>								
			Superintendent ( ) . . . . .								
			Overseers ( ) ( ) . . . . .								
			Clerks ( ) . . . . .								
			Travelling allowance . . . . .								
			Miscellaneous . . . . .		36,984		4,000		4,000		...
			<b>Sabour Farm.</b>								
	1	1	Superintendent 250—400) . . . . .	3,120		3,063		3,000		2,432	
	3	3	Overseers, 1 (50), 1 (40), 1 (35) . . . . .	1,500		1,480		1,500		1,365	
	1	1	Clerk (25) . . . . .	300		290		300		311	
					4,920		4,833		4,800		4,108
			Travelling allowance . . . . .		...				...		...
			Miscellaneous . . . . .		...				...		...
							12,000				
			<b>Ranchi Farm.</b>								
			Superintendent . . . . .								
			Overseers . . . . .								
			Clerk . . . . .								
			Travelling Allowance . . . . .								
			Compensation for dearness of provision . . . . .								
			Feed and keep of animals . . . . .								
			Miscellaneous . . . . .								
					8,500		26,000		...		...
			Labour, Implements and miscellaneous . . . . .		28,136						
			Cost of silk experiment . . . . .		900						
			Contribution to Sambalpur Farm . . . . .		500				900		116
			Do. to Angul Farm . . . . .		1,400				500		500
			Recurring cost of Experimental farm Temporary . . . . .		...				1,400		...
			Seeds and Implements . . . . .		5,000		...				12
			<b>Total Experimental Farm.</b>		91,500		72,682		51,800		21,886

DETAILED ACCOUNT No. 26B.—SCIENTIFIC, ETC., DEPARTMENTS.—AGRICULTURE—*contd.*

	Numbers.		Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment, etc.—	...		Agricultural and Cattle Fairs.							
	...		Clerk . . . . .	...	...	...	...	270		
	...		Compositor . . . . .	...	...	...	...	180		
	3	3	Servants, 1 (8), 1 (7), 1 (15) . . . . .	360	340	360	148			
	...		Weighman . . . . .	...	...	...	14			
			Compensation for dearness of Provision . . . . .	24	24	...	...			
				384	364	360	612			
			Contribution to Agricultural Fairs	5,500	5,500	5,000	4,000			
			Miscellaneous . . . . .	1,140	400	1,640	326			
			Total Agricultural and Cattle Fairs	7,024	6,264	7,000	4,933			
			Special Crops.							
			Contribution to the Bihar Indigo Planters' Association . . . . .		21,500	32,500	24,375			
			Contribution for Flax Experts . . . . .		...	2,750	2,750			
			Total Special Crops . . . . .	...	21,500	35,250	27,125			
			Agricultural Associations.							
	...	...	Overseers . . . . .	...	...	...	115			
	5	5	Inspectors (100—150) . . . . .	6,420	7,250	6,300	7,869			
	5	5	Servants (7) . . . . .	420	420	420	1,747			
			Clerks . . . . .	...	...	...	373			
			Temporary Establishment . . . . .	...	...	...	144			
			Travelling Allowance . . . . .	4,000	5,900	4,000	5,648			
			Central Association . . . . .	1,000	1,000	1,000	...			
			Contribution to Divisional and District Associations . . . . .	5,000	5,000	5,000	5,492			
			Daily labour . . . . .	...	...	...	476			
			Royal Bonus . . . . .	...	...	...	3			
			Contingencies . . . . .	1,600	1,000	1,000	2,347			
		Grain Compensation Allowance . . . . .	60	80	...	...				
		Total Agricultural Associations . . . . .		17,900	19,750	17,720	24,214			
		Miscellaneous.								
		Contribution for Demonstration Farms . . . . .	...	1,000	1,000	...				
		Contribution to the E. I. Ry. Co. for the Sabour Level Crossing Gate-keeper . . . . .	85	85	85	35				
		Ranchi experimental station . . . . .	...	...	30, 00	...				
		Seeds and Implements . . . . .	...	...	5,000	...				
		Total Miscellaneous . . . . .		85	1,085	36,085	35			

DETAILED ACCOUNT No. 26C.—SCIENTIFIC, ETC., DEPARTMENTS.—REGISTRATION OF RIVER-BORNE TRAFFIC.											
				Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SUMMARY.											
Inter-Provincial River-Borne Traffic . . . . .				100							
Total . . . . .					100		...		...		...
DETAILS.											
Inter-Provincial River-Borne Traffic .											
Supplies and Services—	Subsidy to the India General Steam Navigation Co. for registration of Traffic between Bengal and the United Provinces . . . . .			80							
	Allowance to the River Steam Navigation Co.										
	Do. India General Navigation and Railway Co. . . . .										
	Do. for the preparation of Statistical Statement . . . . .										
	For rounding . . . . .			20							
Total Inter-Provincial, etc. . . . .					100		...		...		

DETAILED ACCOUNT No. 26D.—SCIENTIFIC, ETC., DEPARTMENTS.—PROVINCIAL STATISTICS.											
SUMMARY.											
Foreign Frontier Road-borne Traffic . . . . .				12,200		12,500		11,900		11,541	
Internal Road borne Trade Statistics . . . . .				...		...		...		16	
Total . . . . .					12,200		12,500		11,900	11,557	
Establishment—           Allowances—           Supplies and Services— Contingencies—	Numbers.		DETAILS.								
	1913-14.	1914-15.									
	Foreign Frontier Road-borne Traffic.										
	33	33		Clerks and Mohurrirs 28 (20), 5 (21) . . . . .	7,980		8,200		7,980		8,256
	20	20		Peons, 19 (6), 1 (5) . . . . .	1,428		1,710		1,428		1,416
				Temporary Establishment . . . . .	472		430		472		406
						9,880		10,340		9,880	10,078
				Travelling Allowances . . . . .	122		140		140		128
				Compensation for Dearness of Provision . . . . .	240		200		...		...
						362		340		140	128
				Petty Construction and Repairs . . . . .		1,641		1,500		1,500	947
				Office Expenses and Miscellaneous . . . . .		320		320		320	388
						12,203				11,840	
				For rounding . . . . .		3				60	
	Total Foreign Frontier Road-borne Traffic . . . . .					12,200		12,500		11,900	11,541



DETAILED ACCOUNT No. 26 E.—SCIENTIFIC, ETC., DEPARTMENTS.—INLAND LABOUR TRANSPORT.											
	Numbers.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Establishment—</i>	2	2	Clerks, 1 (42), 1 (30) . . . .	864		910		864		840	
	2	2	Servants, 1 (7), 1 (6) . . . .	156		160		156		156	
<i>Allowances—</i>			Royal Bonus . . . . .	...	1,020	...	1,070	...	1,020	—2	994
			Travelling Allowance . . . .	...		...		600		...	
			Conveyance Allowance . . . .	615		600		...		300	
			Allowances to Clerks for Coolie Registration . . . . .	60		40		40		21	
			Compensation for Dearness of Pro- visions . . . . .	...		20		...		...	
			Local allowance . . . . .	...	675	...	660	...	640	296	617
			Fees to Medical Examiners . .	405				375			
			Petty Construction and Repairs .	5	410			5	380		
<i>Supplies and Services—</i>			Rents, Rates, and Taxes . . .	10		...		...		...	
			Service Postage and Telegram Charges . . . . .	30		20		30		20	
			Office Expenses and Miscellaneous .	175		150		125		128	
			Refunds . . . . .	...	215	...	170	...	155	10	158
					2,320 20				2,195 5		
<i>Contingencies—</i>			For rounding . . . . .								
			<b>Total</b> . . . . .		2,300		1,900		2,200		1,769

DETAILED ACCOUNT No. 26 F.—SCIENTIFIC, ETC., DEPARTMENTS.—REGISTRAR OF CO-OPERATIVE CREDIT SOCIETIES.

	Numbers.										
	1913-14.	1914-15.									
<i>Salaries—</i>	1	1	Registrar (1,233-5-4) <sup>1</sup> . . . .	14,208		14,200		20,736		19,155	
	1	1	Personal Assistant (600) . . .	7,200		6,000		6,000		6,097	
			Local Allowance to ditto . . .	2,928		2,640		2,928		1,950	
	1	1	Exchange Compensation Allowance	888		890		11,296		1,188	
		2	Auditors 1 (175), 1 (100) . . .	3,300		...		...		...	
			Lump provision for Auditors and Local Allowances . . . . .	6,780		...		...		...	
<i>Establishment—</i>	2	2	Auditors (100-150) . . . . .	3,000	35,304	...	23,730	...	30,960	...	28,390
	5	5	Clerks, 1 (75-100), 2 (50-75), 2 (35-50)	3,816		9,600		4,440		8,734	
	10	12	Servants, 1 (12), 2 (9), 7 (8), 1 (10), 1 (7)	1,236		1,030		3,750		874	
			Temporary establishment . . .	6,600		4,600		1,056		2,135	
			Lump Provision for additional auditors . . . . .	1,400		...		6,600		...	
			Shorthand Allowance . . . . .	600		...		...		...	
			Bonus to transferred clerk . . .	...	16,742	...	15,230	...	16,446	117	11,860
<i>Allowances—</i>			Compensation for Dearness of Pro- visions . . . . .	...		120		...		...	
			Travelling Allowance of officers .	...		14,500		...		...	
			Do. of Establishment . . . . .	20,000		...		13,800		12,503	
<i>Supplies and Services—</i>			Purchase and repair of Typewriters	...	20,000	160	14,620	...	13,800	...	12,503
			Purchase of tents . . . . .	150		60		...		1,564	
			Fees to reporters . . . . .	150		...		150		...	
			Liveries to Peon . . . . .	250		50		250		120	
			Value of mathematical Instruments	...	550	...	270	...	400	7	1,691
<i>Contingencies—</i>			Purchase of Books and Periodicals	300		150		...		5	
			Postage and telegram charges . .	...		...		1,750		499	
			Pay of menials . . . . .	...		...		...		2,453	
			Tour charges . . . . .	...		...		...		290	
			Purchase and repair of furniture .	...		...		...		...	
			Office Expenses and Miscellaneous .	...	3,000	...	4,150	...	1,750	79	3,326
			For rounding . . . . .		75,596				63,356		
					196				44		
			<b>Total</b> . . . . .		75,400		58,000		63,400		57,770



27.—TERRITORIAL AND POLITICAL PENSIONS.					
	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
<i>IMPERIAL.</i>		Rs.	Rs.	Rs.	Rs.
Territorial and Political Pensions . . . . .	27A	48,400	48,000	47,400	48,161
Charitable Allowances:—					
Unno-Chutter charges paid in Cuttack and Balasore . . . . .		6,600	7,000	6,600	5,328
TOTAL . . . . .		55,000	55,000	54,000	53,489

DETAILED ACCOUNT NO. 27A.—TERRITORIAL, ETC., PENSIONS.—TERRITORIAL AND POLITICAL PENSIONS.

SUMMARY.							
Nizamut family . . . . .	12,000		12,000		12,000		12,513
Mysore family . . . . .	1,224		840		840		755
Oudh family . . . . .	2,112		2,112		2,112		888
Other Pensions . . . . .	33,401		33,048		32,765		34,055
	48,737				47,717		
Deduct—Probable Savings . . . . .	337				317		
TOTAL . . . . .		48,400		48,000		47,400	48,161
DETAILS.							
Nizamut family—	Synd Nazir Ali Mirza . . . . .	10,000	10,000	10,000	10,000	10,000	
	Falak Kuds . . . . .						
	Wahid Ali Mirza . . . . .						
	Not exceeding Rs. 5,000 per annum		10,000	10,000	10,000	10,000	10,000
Mysore family—			2,000	2,000	2,000	2,000	2,513
	Total Nizamut family . . . . .	12,000	12,000	12,000	12,000	12,000	12,513
Mysore family—							
	Not exceeding Rs. 5,000 per annum	1,224	840	840	840	840	755

DETAILED ACCOUNT No. 27A.—TERRITORIAL, ETC., PENSIONS—TERRITORIAL AND POLITICAL PENSIONS—*contd.*

	DETAILS— <i>contd.</i>	Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Oudh Family—	Not exceeding Rs. 5,000 per annum . . . . .		2,112		2,112		2,112		838
	Other Pensions.								
Maharajah Shitab Roy's Family—	Not exceeding Rs. 5,000 per annum . . . . .		456		360		360		355
Khurda Raja—	Exceeding Rs. 5,000 per annum— Raja Mokundo Deb . . . . .		25,600		25,600		25,600		25,600
Other Pensions—	Not exceeding Rs. 5,000 per annum— Purnea Family . . . . .	...		...		...			10
	Goomesur Raj Family . . . . .	1,440		1,340		1,440		1,320	
	Nawab Mooneecoodwollah's Family . . . . .	660		800		60		20	
	Porahat Raj Family . . . . .	90		90		90		67	
	Family of Raja Runjeet Singh . . . . .	...		60		60		60	
	Heirs of Shaib Bux Bebee . . . . .	300		300		300		275	
	Ungul Pensioner . . . . .	438		438		438		1,019	
	Family of Raja Kadir Bux Khan and Kudar Hossein Khan . . . . .	480		680		480		440	
	Others . . . . .	3,937		3,380		3,937		4,889	
			7,345		7,088		6,805		8,100
	Total Other Pensions . . . . .		33,401		33,048		32,765		34,055

29.—SUPERANNUATION ALLOWANCES AND PENSIONS.

	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
		Rs.	Rs.	Rs.	Rs.
IMPERIAL.					
Pensions of the Military Orphan Fund . . . . .		3,000	3,000	3,000	2,906
PROVINCIAL.					
Superannuation and Retired Allowances . . . . .	29A	9,20,000	8,67,000	(a) 8,15,000	8,10,366
Compassionate Allowances . . . . .		13,500	13,500	6,000	13,226
Gratuities . . . . .		10,500	10,500	6,000	7,931
Commuted value of Pensions . . . . .		10,000	15,800	...	...
Refunds . . . . .		200	200	200	60
For rounding . . . . .		200	...	200	...
TOTAL PROVINCIAL . . . . .		9,54,000	9,07,000	8,27,000	8,31,583
TOTAL . . . . .		9,57,000	9,10,000	8,30,000	8,34,486

(a) Includes 2,057 for Marine Department pensions.

## DETAILED ACCOUNT NO. 29A.—SUPERANNUATION, ETC., SUPERANNUATION AND RETIRED ALLOWANCES.

	Budget Estimate, 1913-14.	Lapsed since the date of framing the Budget Estimate, 1913-14 (a)	Amount payable in 1913-14.	New Pensions and Retired Allowances granted since the date of last Estimate (b)	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Accounts, 1912-13.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Departments—</i>							
Land Revenue . . . . .	1,19,365	11,259	1,08,106	23,035	1,31,141		
Opium . . . . .	64,955	6,163	58,792	12,011	70,803		
Salt . . . . .	5,140	...	5,140	3,000	8,140		
Excise . . . . .	26,972	1,339	25,633	563	23,196		
Provincial Rates . . . . .	3,600	360	3,249	224	3,473		
Customs . . . . .	6,636	828	5,808	...	5,808		
Assessed Taxes . . . . .	523	...	523	...	523		
Forest . . . . .	1,225	156	1,069	48	1,117		
Registration . . . . .	3,158	180	2,978	210	3,188		
Post Office . . . . .	49,849	3,597	46,252	9,452	55,704		
Telegraph . . . . .	9,588	2,722	6,866	5,993	12,859		
Mint . . . . .	99	48	51	...	51		
General Administration . . . . .	15,385	312	15,073	5,657	20,730		
Law and Justice . . . . .	80,797	18,896	70,901	28,591	99,492		
Police . . . . .	2,70,862	13,173	2,57,689	36,937	2,94,626		
Ports and Pilotage . . . . .	2,027	76	1,951	90	2,041		
Education . . . . .	46,216	7,606	38,610	3,439	42,049		
Ecclesiastical . . . . .	24	...	24	...	24		
Medical . . . . .	25,187	3,149	22,038	2,808	24,846		
Scientific, etc., Departments . . . . .	58	75	17	123	106		
Stationery and Printing . . . . .	265	96	169	300	469		
Miscellaneous . . . . .	25,747	120	25,627	42	25,669		
Public Works Department . . . . .	54,088	4,723	49,365	4,551	53,916		
Government management of Private Estates . . . . .	14,579	...	14,579	...	14,579		
	8,35,354	74,878	7,60,476	1,37,074	8,97,550		
<i>Deduct—</i> Probable Savings . . . . .	20,354						
Lump addition for probable increase . . . . .					22,450		
<b>Total</b> . . . . .	<b>8,15,000</b>				<b>9,20,000</b>	<b>8,67,000</b>	<b>8,10,366</b>

## 30.—STATIONERY AND PRINTING.

	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
		Rs.	Rs.	Rs.	Rs.
<b>IMPERIAL.</b>					
Stationery supplied from Central Stores . . . . .		8,000	8,000	25,000	7,494
<b>PROVINCIAL.</b>					
Stationery purchased in the country . . . . .	30A	20,000	19,300	20,000	18,124
Government Presses . . . . .	30B	4,79,100	1,93,400	1,67,500	1,98,485
Printing at Private Presses . . . . .		700	700	500	1,035
Stationery supplied from Central Stores . . . . .		2,50,000	1,22,000	2,20,000	1,02,638
Refunds . . . . .		1,200	1,600	1,000	1,622
Lump Provision for Gaya Forms Press . . . . .				60,000	
<b>TOTAL PROVINCIAL</b> . . . . .		<b>7,51,000</b>	<b>3,37,000</b>	<b>4,69,000</b>	<b>3,21,904</b>
<b>TOTAL</b> . . . . .		<b>7,59,000</b>	<b>3,45,000</b>	<b>4,94,000</b>	<b>3,29,398</b>

## DETAILED ACCOUNT NO. 30A.—STATIONERY AND PRINTING.—STATIONERY PURCHASED IN THE COUNTRY.

<b>STATIONERY PURCHASED IN SEVERAL DEPARTMENTS.</b>							
Land Revenue . . . . .	5,200	5,000	5,200	4,333			
Excise . . . . .	1,500	1,500	1,300	1,030			
Law and Justice—							
Civil and Sessions Courts . . . . .	1,500	1,000	1,500	1,198			
Criminal Courts . . . . .	100	100	100	8			
Police . . . . .	11,700	11,700	11,900	11,555			
<b>Total</b> . . . . .		<b>20,000</b>	<b>19,800</b>	<b>20,000</b>			<b>18,124</b>

(a) The deduction shown in this column include the Superannuation Allowances transferred for payment to other Governments.

(b) Includes the Superannuation Allowances transferred for payment from other Governments.

DETAILED ACCOUNT No. 30B.—STATIONERY AND PRINTING.—GOVERNMENT PRESSES.										
SUMMARY.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bihar and Orissa Secretariat Press . . . . .			2,08,100		1,93,400		1,67,500		1,97,885	
Jail Press, Gaya . . . . .			2,71,000		...		...		...	
Government Publications . . . . .			...		...		...		600	
Total .				4,79,100		1,93,400		1,67,500		1,98,485
	Numbers.		DETAILS.							
	1913-14.	1914-15.								
Bihar and Orissa Secretariat Press.										
I.—ADMINISTRATION.										
Salaries—	1	1	Superintendent (500—20—700) .	6,720		6,540		6,480		6,300
	1	1	Deputy Superintendent (200—10—250) & P. A. 100 . . . . .	4,200		4,200		4,200		2,566
Establishment—	1	1	Head Assistant and Cashier (125—5150) & 30 P. A. . . . .	2,160	10,920		10,740		10,680	8,866
Office Establishment—	7	7	Clerks, 1 (90) 1 (70), 1 (60), 1 (45), 1 (40), 1 (30), 1 (20) . . . . .	4,200		6,000		2,160		5,179
			Bonus to transferred clerks . . . . .		6,420	1,000		4,200		714
Manual Establishment—	5	5	Peons and Durwans, 1 (9), 1 (8), 2 (12), 1 (19) . . . . .	720				720		862
			Temporary Establishment . . . . .	288	1,008		1,300	288	1,008	93
TOTAL I.—ADMINISTRATION				18,348		19,040		18,108		15,714
II.—PRESS.										
Establishment— Supervising and Store-keeping Staff—	1	1	Assistant Store Keeper, 1 (30) . . . . .	300				300		
	1	1	Time keeper, 1 (45) . . . . .	510				510		
	1	1	Paper Issuer (25) . . . . .	300		2,900		300		1,910
			Temporary Establishment . . . . .	1,320				1,320		
			Overtime . . . . .	1,000		800		1,150		607
Supervision and Accounts.				3,520		3,700		3,670		2,517
Composing Branch—	1	1	Press Assistant (75—5—100) . . . . .	900				900		
	3	3	Section Holders, 2 (45), 1 (40) . . . . .	1,560				1,560		
			Section Holders and Assistant Section Holders (Temporary) . . . . .	1,740				1,740		
	6	5	Computers, 1 (50—60), 1 (40—50), 2 (35—40), 1 (30) . . . . .	2,592				2,546		
	1	1	Time Work Checker (40) . . . . .	480		7,200		480		5,309
	1	1	Type Storekeeper, 1 (35) . . . . .	420				420		
			Typekeeper, Temporary . . . . .	300				300		
			Formkeeper (Temporary) . . . . .	...				...		
			Standing Matter Keeper (Temporary) . . . . .	240				240		
			Overtime to Section holders . . . . .	2,000		2,500		1,760		1,652
				10,292		9,700		9,946		6,961
Carried over .				13,812		13,400		13,616		9,478
				18,348		19,040		18,108		15,714

DETAILED ACCOUNT NO. 30C.—STATIONERY AND PRINTING—GOVERNMENT PRESSES—*contd.*

	Numbers.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Composing Branch—contd.</i>			<b>Bihar and Orissa Secretariat Press—contd.</b>		18,348		19,040		18,108		15,714
			Brought forward {		13,812		13,400		13,616		9,478
			<i>Auxiliaries (viz., type suppliers and other salaried workers)—</i>								
			(i) Permanent . . . . .	1,116	1,116	1,000	1,000	1,116	1,116	689	689
			(ii) Temporary . . . . .								
			<i>Workmen (viz., Compositors, Dis- tributors and Impositors)—</i>								
	30	30	(i) Permanent . . . . .	9,000				10,800			
	...	36	(ii) Temporary (Piece rate) . . . . .	12,000				16,600			
			Distributors (8) . . . . .	3,456				...			
	2	2	Imposers (15), (12) . . . . .	324				324			
<i>Reading Branch—</i>			Imposers (Temporary) . . . . .	238				238			
			Overtime to Auxiliaries . . . . .	860	25,068	600	52,950	860	28,012	367	29,840
			Overtime to Workmen . . . . .	140		260		140		126	
					1,000		860		1,000		493
			<i>Readers and Press Revisers.</i>								
	5	5	(i) Permanent—1 (175—200), 1 (130—150), 1 (100—120), 1 (70), 1 (60) . . . . .	6,780				6,720			
			(ii) Temporary . . . . .	6,660				7,000			
			(iii) Day Extra . . . . .	...				...			
			Copy-holders . . . . .	...				...			
			Temporary Copy-holders . . . . .	2,640	16,080		14,800	...	13,720		9,940
<i>Press and Machine—</i>			Day Extra . . . . .	...				...			
			Overtime to Reading Branch . . . . .		5,000		4,700		5,000		3,560
			<i>Supervision and Accounts</i>								
			Gazette and Press Room Overseer (80) . . . . .	...				...			
	1	1	Clerks . . . . .	...				...			
			Jemadars and Assistant Jemadars 1 (30) . . . . .	360		300		360		200	
			Press Room Matter Keepers . . . . .	...				...			
			Overtime . . . . .	200	560	190	490	200	560	132	332
			<i>Auxiliaries (Galley Proof Press- men)—</i>								
	2	2	(i) Permanent, 1 (12), 1 (10) . . . . .	264	2,592		2,500	264	2,544		1,499
<i>Warehouse and Binding—</i>			(ii) Temporary . . . . .	2,328				2,280			
			Overtime to Auxiliaries . . . . .		650		990		650		732
			<i>Workmen (viz., Pressmen, Machine men, Inkers, Fly boy, etc)—</i>								
	3	3	(i) Permanent (piece rate) Permanent, 2 (16), 1 (14) . . . . .	552	7,176	5,950	5,950	552	5,552		6,737
			(ii) Temporary do . . . . .	6,624				5,000			
			Overtime to Workmen . . . . .		2,500		2,150		2,500		1,767
			<i>Supervision and Accounts.</i>								
	1	1	Binding Jamadar (25—30) . . . . .	324		320		312		2,084	
			Binders . . . . .	120	444	180	500	120	432	103	2,187
			Overtime . . . . .								
<i>Warehouse and Binding—</i>			<i>Auxiliaries—</i>								
			Overtime to Auxiliaries . . . . .								
			<i>Workmen—</i>								
	5	5	(i) Permanent, 3 (16), 2 (20) . . . . .	1,056		1,056		1,056			
			(ii) Temporary . . . . .	2,208	3,264	1,300	2,356	2,208	3,264		2,066
			Overtime to Workmen . . . . .		1,500		1,500		1,350		854
					80,762		1,04,146		79,816		70,293
			Carried over {		18,848		19,040		18,108		15,714

DETAILED ACCOUNT No. 30C.—STATIONERY AND PRINTING.—GOVERNMENT PRESSES—*contd.*

	Numbers.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Type Foundry and Carpentry—</i>			<b>Bihar and Orissa Secretariat Press—<i>contd.</i></b>								
			Total brought forward		18,318		19,010		18,108		15,714
					80,762		1,04,146		79,816		70,290
			<i>Workmen—</i>								
			(i) Permanent, . . . .	...		...		360		...	427
			(ii) Temporary . . . .	360		170					
					360		170		360		427
			Overtime to Workmen . .		180		100		80		177
<i>Mechanical—</i>	1	1	Engineer and Storekeeper (150— 200) . . . . .	2,160				1,920			
			Carpenters . . . . .	...		2,300		...		1,914	
			Gas Fitter . . . . .	...				...			
			Temporary . . . . .	588				588			
			Overtime . . . . .	690	3,438	480	2,780	690	3,198	472	2,386
			TOTAL II.—PRESS . . . .		84,740		1,07,196		82,954		73,280
			SECTION III.—PUBLISHING BRANCH.								
	3	2	Clerks, 1 (40), 1 (35) . . .	900				1,620			
<i>Allowances—</i>	2	2	Servants, 2 (8) . . . . .	192				192			
			Temporary . . . . .	516				...			
					1,608		1,600		1,812		1,794
			ALLOWANCES.								
			Travelling Allowance . . .	3,000		1,500		3,000		14,943	
			Grain Compensation Allowance .	1,000		700		...		—5	
			Allowance for Compiling Gazette Index . . . . .	400		300		400		...	
			House-rent Allowance . . .	...		...		...		158	
<i>Supplies and Services—</i>			TOTAL ALLOWANCES . . . .		4,400		2,500		3,400		15,096
			SUPPLIES AND SERVICES.								
			Contract for other outside printing	3,000		2,500		1,000		104	
			Purchase of Plant and Furniture .	30,000		20,100		20,000		21,223	
			Repairs to ditto . . . .	...		700		...		581	
			Freight ditto . . . . .	...		2,000		...		15,525	
			Purchase of Raw Materials . . .	...		3,000		10,000		21,865	
			Purchase of materials for other Presses . . . . .	...		900		...		133	
			Freight on Stationery . . . .	...		1,000		...		1,600	
<i>Supplies and Services—</i>			Postage and Packing . . . .	...		...		...		...	
			Charges for Store Branch . . .	...		100		...		3,002	
			Do. do. Publication Branch . .	...		20,000		...		8,476	
			TOTAL SUPPLIES AND SERVICES .		33,000		50,300		31,000		72,509
			Lump provision for removals of materials from Ranchi . . .		...		...		3,000		...
			Carried over . . . . .		1,42,096		1,80,636		1,40,274		1,78,893

DETAILED ACCOUNT No. 30C.—STATIONERY AND PRINTING.—GOVERNMENT PRESSES—*contd.*

	Numbers.		Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.		
	1913-14.	1914-15.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Contingencies—			Bihar and Orissa Secretariat Press— <i>contd.</i>								
			Brought forward .	1,42,096		1,80,636		1,40,274		1,78,893	
			CONTINGENCIES.								
			Rents, Rates and Taxes . . .	3,000		3,000		1,000		1,613	
			Sanitation Charges . . . . .	...		...		...		224	
			Hot-weather Charges . . . . .	...		100		...		...	
			Country Stationery . . . . .	...		100		...		59	
			Lighting Charges . . . . .	...		29		...		96	
			Telephone Charges . . . . .	440		235		135		91	
			Service Postage and Telegram Charges . . . . .	...		1,800	} 26,000			2,611	
			Office Expenses and Miscellaneous .	25,000 (a)		7,500				14,787	
			Liveries to Peons . . . . .	200		...		200		11	
			Subscription to Newspapers and Periodicals . . . . .	50		...		100		...	
			TOTAL CONTINGENCIES .		28,690		12,764		27,435		19,492
			Lump provision for additional Establishments . . . . .		37,335				...		
					2,08,121				1,67,709		
			For rounding .		21				209		
			TOTAL Secretariat Press .		2,08,100		1,93,400		1,67,500		1,97,885

(a) Grant for Contract Contingencies.

DETAILED ACCOUNT No. 30C.—STATIONERY AND PRINTING.—GOVERNMENT PRESSES—*contd.*

Numbers			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			Jail Press, Gaya.							
			I.—ADMINISTRATION.							
	1	Deputy Superintendent (300—400)		3,600						
		Office Establishment.								
	1	Head Clerk and Storekeeper (70) .	840							
	2	Clerks 1 (40), 1 (35) . . . . .	900							
				1,740						
		Total Administration .		5,340				...		...
		II.—PRESS.								
		I.—Store-keeping and Supervising Staff.								
	1	Foreman (120) . . . . .	1,440							
	2	Storekeepers 1 (60), 1 (40) . . .	1,200							
		Temporary Establishment								
		Temporary Peons ( ) . . . . .	192							
				2,832		..		...		...
		2. COMPOSING BRANCH								
		(a) Supervision and Accounts								
	1	Section Holder (50) . . . . .	600							
	2	Computers 1 (40), 1 (35) . . . . .	900							
		(b) Auxiliaries.								
		Type suppliers (Temporary) . . . . .	180							
		(c) Workmen (Temporary).								
		Compositors . . . . .	5,640							
				7,320		...		...		...
		3. READING BRANCH.								
	1	Reader (80) . . . . .	960							
	1	Reader and Reviser (40) . . . . .	480							
				1,440						
		Totals { II.—Press . . . . .		11,592		...		...		...
		carried over { I.—Administration . . . . .		5,340		...		...		...



DETAILED ACCOUNT No 30C.—STATIONERY AND PRINTING.—GOVERNMENT PRESSES—*contd.*

Numbers.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward { I.—Administration.		5,340						
		{ II.—Press . . .		11,592						
		<b>Jail Press, Gaya—<i>contd.</i></b>								
		Press— <i>contd.</i>								
		4. PRESS AND MACHINE.								
		(a) <i>Supervision and Accounts.</i>								
	1	Picess Jemadari (45) . . .	540							
	1	Machine Jemadari (45) . . .	540							
		(c) <i>Workmen.</i>								
				1,080						
		5. WAREHOUSE AND BINDING.								
		(a) <i>Supervision and Accounts.</i>								
	1	Binding Jemadar (45) . . .	540							
		Binders (Temporary) . . .	240							
				780						
		6. TYPE FOUNDRY AND CARPENTRY.								
		(a) <i>Supervision and Accounts.</i>								
	1	Foreman Stereotyper (45) . . .	540							
				540						
		8. MECHANICAL.								
	1	Mechanic (100) . . .	1,200							
	1	Engine Driver (30) . . .	360							
		Machine Mistry (Temporary) . . .	600							
				2,160						
		Total II.—Press . . .		16,152		...		...		...
		Total carried over . . .		21,492		...		...		...

DETAILED ACCOUNT No. 30C.—STATIONERY AND PRINTING.—GOVERNMENT PRESSES—concl'd.										
Numbers.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			Brought forward			21,492				
			Jail Press, Gaya—concl'd.							
			IV.—FORM STORE.							
		1	Head Despatcher (60) . . . .	720						
		1	Assistant Despatcher (50) . . . .	600						
		1	Ledger Keeper (50) . . . . .	600						
		4	Stock Clerks (35) . . . . .	1,680						
			Total Form Store . . . . .	3,600						
			Total Establishment . . . . .	25,092						
			VII.—ALLOWANCES.							
			Travelling allowance of Officers . . . . .							
			Travelling allowance of Establish- ment . . . . .							
			Compensation for dearness of pro- vision . . . . .							
			Total Allowances . . . . .							
			VII.—SUPPLIES AND SERVICES.							
			Contract and Miscellaneous Print- ing . . . . .							
			Purchase of Plant and Furniture . . . . .							
			Repairs to ditto . . . . .							
			Freight on ditto . . . . .							
			Liveries to Peon and Servants . . . . .	2,46,000						
			Purchase of raw materials and stores . . . . .							
			Freight on Stationery and Forms . . . . .							
			Maintenance charges of Electric Installation . . . . .							
			Petty Construction and Repairs . . . . .							
			Total Supplies and Services . . . . .							
			CONTINGENCIES.							
			Lighting charges . . . . .							
			Hot-weather charges . . . . .							
			Regrant of savings . . . . .							
			Postage charges . . . . .							
			Office Expenses and Miscellaneous . . . . .							
			Total contingencies . . . . .	2,46,000						
			For rounding . . . . .	2,71,092 92						
			Total Jail Press, Gaya . . . . .	2,71,000						

32.—MISCELLANEOUS.					
	Detailed Account No.	Budget Estimate 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
		Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>					
Charges for Remittance of Treasure . . .		17,000	14,000	16,000	9,069
<i>PROVINCIAL.</i>					
Miscellaneous Charges for the treatment of patients at the Pasteur Institute . . .		1,100	800	700	1,320
Travelling Allowances to officers attending Examinations . . . . .		...	...	3,000	2,819
Rewards for Proficiency in Oriental Languages and Allowance to Language Examination Committees . . . . .		8,000	8,000	6,000	2,582
Annual Stipends to Holders of Literary Titles . . . . .		800	900	...	100
Cost of Books and Publications . . . . .		...	...	...	5,000
Donations for Charitable Purposes . . . . .		1,000	21,000	1,300	15,716
Charges on account of European Vagrants . . . . .		100	100	...	26
Rewards for Destruction of Wild Animals . . . . .		14,000	10,000	14,000	15,542
Petty Establishments . . . . .	32A	51,700	52,000	38,800	31,879
Irrecoverable temporary loans written-off . . . . .		6,000	6,000	2,000	4,778
Rents, Rates, and Taxes . . . . .		3,900	1,100	700	944
Contributions . . . . .		30,000	16,000	4,200	3,976
Miscellaneous and Unforeseen Charges . . . . .		52,200	2,000	26,300	1,688
Miscellaneous Refunds . . . . .		5,000	4,600	5,000	2,487
Khedda Charges . . . . .		19,000	20,500	16,000	16,000
Grant at the disposal of His Honour the Lieutenant-Governor . . . . .		50,000	...	50,000	...
For rounding . . . . .		2,42,800 200			
TOTAL PROVINCIAL . . . . .		2,43,000	1,43,000	1,68,000	1,04,857
TOTAL . . . . .		2,60,000	1,57,000	1,84,000	1,13,926

DETAILED ACCOUNT No. 32A.—MISCELLANEOUS.—PETTY ESTABLISHMENTS.											
SUMMARY.				Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CIRCUIT HOUSE . . . . .				13,962		18,500		10,122		18,398	
DORANDA STATION COMMITTEE . . . . .				15,000		14,075		14,000		11,698	
MISCELLANEOUS ESTABLISHMENT . . . . .				740		237		270		48	
SECRETARIAT BUILDING ESTABLISHMENT . . . . .				2,000		1,600		1,000		...	
INSPECTOR OF OFFICES AND RECORD ROOMS . . . . .				15,000		14,588		13,000		1,735	
ESTABLISHMENT FOR SUPERINTENDENT OF ARCH- EOLGY . . . . .				5,000		3,000				...	
				51,702				38,392			
For rounding . . . . .				2				408			
TOTAL . . . . .					51,700		52,000		38,800		31,879
Establishment—	Numbers.		DETAILS.								
	1913-14.	1914-15.									
	15	16									
	...										
CIRCUIT HOUSE.											
Circuit House Chowkidars, 2 (8), 1 (7), 7 (6), 4 (5), 1 (4-8-0), 1 (4) . . . . .				1,122		1,750		1,122		2,443	
Servants . . . . .								...		165	
Temporary Establishment . . . . .								...			
					1,122		1,750		1,122	2,608	
Grain Compensation Allowance . . . . .										3	
Petty construction and Repairs . . . . .					200 100		200 50		...	9	
Contingencies—											
Purchase and Repair of Furniture . . . . .				5,000		9,700		5,000		9,343	
Office Expenses and Miscellaneous . . . . .				2,400		2,400				2,440	
Rent, Rates and Taxes . . . . .				4,000		3,400		4,000		2,917	
Rent of Telephone lines . . . . .				...						50	
Hot weather charges . . . . .										20	
Pay of Sweepers . . . . .				1,140		1,000		...		1,008	
					12,540		16,500		9,000	15,778	
TOTAL CIRCUIT HOUSE . . . . .					13,962		18,500		10,122	18,398	
DORANDA STATION COMMITTEE.											
Office Establishment . . . . .										386	
Contingencies . . . . .										2	
Conservancy and Lighting Estab- lishment, etc. . . . .										2,174	
Contingencies . . . . .										3,231	
Water supply and drainage, main- tenance of roads and public gardens . . . . .										118	
Contingencies . . . . .										5,787	
TOTAL . . . . .					15,000		14,075		14,000	11,698	
MISCELLANEOUS ESTABLISH- MENT.											
(Rhotas Fort and Turkish Bath and Sher Shah's Gardens.)											
Establishment, 1 (10), 1 (6) . . . . .				192		212		120		48	
Contingencies . . . . .				548		25		150		...	
					740		237		270	48	
TOTAL MISCELLANEOUS ESTABT. . . . .					740		237		270	48	

## 35.—CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS.

<i>IMPERIAL.</i>	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
<i>In charge of P. W. Officers :—</i>		Rs.	Rs.	Rs.	Rs.
Works for which Capital and Revenue Accounts are kept.	35A	2,46,000	5,01,200	6,70,000	6,67,70 9
Works for which neither Capital nor Revenue Accounts are kept	35B	30,000	28,800	30,000	21,447
<b>TOTAL</b>		<b>2,76,000</b>	<b>5,30,000</b>	<b>7,00,000</b>	<b>6,89,156</b>

DETAILED ACCOUNT NO 35A.—CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS—WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT.

<i>Dhaka Canal.</i>														
Works	.	.	.	.	.	.	.	.	.	...	7,500	7,500	1,959	
Establishments	.	.	.	.	.	.	.	.	.	...	4,100	1,700	212	
<b>Total</b>										...	<b>11,600</b>	<b>9,200</b>	<b>2,171</b>	
<i>Tribeni Canal.</i>														
Works	.	.	.	.	.	.	.	.	.	2,00,000	3,88,000	5,33,522	5,13,800	
Establishments	.	.	.	.	.	.	.	.	.	43,000	1,01,600	1,23,000	1,58,446	
Tools and Plant	{	Navigation Plant	.	.	.	.	.	.	.	3,000	...	...	...	
Miscellaneous		.	.	.	.	.	.	.	...		...	...		
Repairs and Carriage		.	.	.	.	.	.	.	.		4,278	...	...	
Suspense	.	.	.	.	.	.	.	.	.	...	...	...	—676	
Less—Receipts on Capital Account										...	...	...	—5,144	
										2,46,000	4,89,600	6,60,800	888	
<b>Total</b>										<b>2,46,000</b>	<b>5,01,200</b>	<b>6,70,000</b>	<b>6,67,709</b>	

DETAILED ACCOUNT NO. 35B—CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS—WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.

Preparing Programmes for Relief Works.				
Works	.	.	.	1,401
Establishments	.	.	.	19,883
Tools and Plant	Navigation Plant	.	.	313
	Miscellaneous	.	.	
	Repairs and Carriage	.	.	
Suspense	.	.	.	—150
Survey of the Karmnasa river for a project for irrigating rice lands in the Bhabua Sub-Division.				
Total				

ABSTRACT ACCOUNT No 35.—CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS.					
	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.	
	Rs.	Ls.	Rs.	Rs.	
SUMMARY.					
Works . . . . .	2,30,000	4,24,300	5,71,022	5,17,160	
Establishment . . . . .	43,000	1,05,700	1,24,700	1,78,541	
Other items . . . . .	3,000		4,278	—6,545	
TOTAL . . . . .	2,76,000	5,30,000	7,00,000	6,89,156	
36.—REDUCTION OR AVOIDANCE OF DEBT.					
	Budget Estimate, 1914-15	Revised Estimate, 1913-14	Budget Estimate, 1913 14.	Accounts, 1912-13.	
PROVINCIAL.					
Reduction or Avoidance of Debt . . . . .	2,00,000	2,00,000	2,00,000	2,00,000	
42.—IRRIGATION—MAJOR WORKS					
	Detailed Account No	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14	Accounts, 1912-13.
DIVIDED.					
Working expenses in charge of P. W. Officers—					
Sone Project . . . . .	42A	7,45,100	7,57,000	7,52,000	7,55,611
Orissa Project . . . . .	42B	5,53,600	5,05,900	4,51,000	4,45,382
Dhalka Canal . . . . .	42C	22,200	17,600	18,500	17,067
Trebeni Canal . . . . .	42D	1,41,100	53,500	44,500	48,011
Lump sum deduction . . . . .			—50,000	...	
Total . . . . .		14,62,000	12,84,000	12,66,000	12,66,071
Imperial . . . . .		7,31,000	6,42,000	6,33,000	6,33,036
Provincial . . . . .		7,31,000	6,42,000	6,33,000	6,33,035
IMPERIAL					
Interest on Debt in charge of P. W. Officers					
DIVIDED					
Interest on Debt in charge of Civil Officers					
		20,33,000	20,16,000	20,97,000	20,63,668
Imperial . . . . .		11,57,000	11,40,000	11,88,000	11,57,166
Provincial . . . . .		8,76,000	8,76,000	9,09,000	9,06,502
DETAILED ACCOUNT No 42A.—IRRIGATION—MAJOR WORKS—WORKING EXPENSES—SONE PROJECT.					
Extensions and Improvements—	...	42,000	37,000	35,000	30,140
Maintenance and Repairs—	.....	2,00,000	2,33,000	2,10,000	2,31,528
Establishment—	.....	4,82,600	4,61,500	4,82,000	4,73,709
Tools and Plant—	{ Navigation Plant . . . . . Miscellaneous . . . . . Repairs and Carriage . . . . . }	17,500	21,000	21,000	18,151
Refunds of Revenue—	.....	3,000	4,500	4,000	2,074
Total . . . . .		7,45,100	7,57,000	7,52,000	7,55,611

## DETAILED ACCOUNT No. 42B —IRRIGATION—MAJOR WORKS—WORKING EXPENSES—ORISSA PROJECT.

		Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Extensions and Improvements—	.	10,000		17,400		15,000		14,968	
Maintenance and Repairs—	.	2,00,000		1,72,400		1,34,000		1,38,636	
Establishment—	.	3,16,000		2,88,700		2,76,000		2,68,773	
Tools and Plant—	Navigation Plant . . . . .	27,250		25,400		24,000		22,487	
	Miscellaneous . . . . .								
	Repairs and Carriage . . . . .								
Refunds of Revenue—	.	350		2,000		2,000		518	
	<b>Total</b> .		5,53,600		5,05,900		4,51,900		4,45,382

## DETAILED ACCOUNT No. 42C.—IRRIGATION—MAJOR WORKS—WORKING EXPENSES—DHAKA CANAL

Extensions and Improvements—	.	2,500		100		...		1,634	
Maintenance and Repairs—	.	7,500		8,300		9,000		8,239	
Compensation—	.	11,800		8,900		9,000		7,003	
Establishment—	.								
Tools and Plant—	Navigation Plant . . . . .	350		300		500		191	
	Miscellaneous . . . . .								
	Repairs and Carriage . . . . .								
Refunds of Revenue—	.	50		...		..		...	
Suspense—	.								
	<b>Total</b> .		22,200		17,600		18,500		17,067

## DETAILED ACCOUNT No. 42D —IRRIGATION —MAJOR WORKS—WORKING EXPENSES—TRIBENI CANAL

Extensions and Improvements—	.	..		.				.	
Maintenance and Repairs—	.	30,000		21,050		20,000		26,852	
Establishment—	.	81,600		29,900		24,000		18,859	
Tools and Plant—	Navigation Plant . . . . .	500		500		500		254	
	Miscellaneous . . . . .								
	Repairs and Carriage . . . . .								
Refunds of Revenue—	.	1,000		2,050		...		2,046	
Suspense—	.	25,000							
	<b>Total</b> .		1,41,100		53,500		44,500		48,011

## ABSTRACT ACCOUNT No. 42.—IRRIGATION—MAJOR WORKS.

SUMMARY.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
	Rs.	Rs.	Rs.	Rs.
EXTENSIONS AND IMPROVEMENTS . . . . .	54,500	54,500	50,000	46,752
MAINTENANCE AND REPAIRS . . . . .	1,37,500	4,34,750	3,73,000	4,05,255
ESTABLISHMENTS . . . . .	895,000	7,89,000	7,91,000	7,68,344
OTHER ITEMS . . . . .	75,000	55,750	52,000	45,720
Lump sum deduction . . . . .	...	—50,000	...	...
<b>Total</b> .	14,62,000	12,84,000	12,66,000	12,66,071

## IRRIGATION ESTABLISHMENT.

*Details of the Budget Estimate for Establishments of the Irrigation Branch in Bihar and Orissa for the year 1913-14.*

*Vide APPENDIX, PAGES 175—176.*

NUMBERS.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>GENERAL ESTABLISHMENT.</b>										
Three-fifths of the estimated cost of the office of the Chief Engineer and Secretariat (for details vide page 152)				1,13,541		1,13,301		1,10,133		1,12,242
1	...	Superintending Engineer—	...		5,032		24,000		68,031	
2	1	Superintending Engineer, 1st class (2,000)	21,000		2,887		42,000			
...	2	Ditto ditto 2nd " (1,750)	36,000		49,968		...			
3	3	Ditto ditto 3rd " (1,500)								
3	1	Exchange Compensation Allowance (a)	1,125		1,889		4,125		3,727	
Office Establishment —										
Royal Bonus			...		...		...		25	
30	31	Clerks 3 (160—240), 10 (55—85), 1 (50), 2 (35—50), 2 (30—50), 2 (40), 3 (30—40), 1 (35), 3 (25—35), 2 (30), 1 (25), 1 (20—25).	26,076		26,173		25,404		34,925	
9	9	Estimators and Draftsmen 3 (80—120), 3 (55—75), 1 (70), 1 (35—50), 1 (30—50).	8,076		7,976		8,700			
18	18	Duffries, peons, etc., 1 (12), 4 (8), 2 (7), 11 (6)	1,438		1,349		1,488			
Temporary Office Establishment			2,706		2,540		2,532		2,373	
57	58	Reserve for Temporary Office Establishment	5,244		1,425		3,700		...	
Other Allowance			358		...		...		119	
Travelling Allowance			7,300		6,900		7,300		5,200	
Contingencies			7,100		6,800		6,800		6,965	
Upper Subordinates			...		850		...		1,461	
Lower Subordinates			...		...		...		45	
Grain Compensation Allowance			...		66		...		...	
Medical —										
Sub-Assistant Surgeon			...		...		...		1,765	
Compounders and Writers			...		...		...			
Travelling Allowance			...		...		...			63
Contingencies			...		...		...		117	
Total Superintending Engineers				1,16,473		1,13,855		1,26,049		1,24,816
TOTAL DIRECTION				2,30,014		2,27,156		2,36,182		2,37,058
<b>CONSTRUCTION.</b>										
<b>Engineer Establishment.</b>										
6	7	Executive Engineers, Rs. 700 to 1,250 (I. S.)	96,300		81,229		93,600		2,24,144	
3	3	Ditto ditto at Rs. (535—830) (P. S.)	25,260		22,140		21,840			
10	9	Assistant Engineers (I. S.) (380—750)	54,300		43,904		66,840			
4	4	Ditto ditto (P. S.) (250—475)	20,220		9,675		16,380			
...	...	Ditto ditto (Old Scale)	...		...		...			
23	23	Temporary Engineers	2,976		...		...			
Exchange Compensation Allowance			...		...		...		1,569	
Local Allowance			1,200		1,200		2,400		2,001	
Leave Allowance			1,310		3,971		...		...	
Total Engineer Establishment			2,01,566		1,62,119		2,01,060		2,27,714	
Carried over			2,01,566	2,30,014	1,62,119	2,27,156	2,01,060	2,36,182	2,27,714	2,37,058
			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
			Rs.		Rs.		Rs.		Rs.	
(a) 42.—Irrigation Work			804		540		2,946		2,524	
43.—Minor Works Navigation			321		1,349		1,179		1,203	
TOTAL			1,125		1,889		4,125		3,727	
(b) 35.—Protective Irrigation Works									1,563	
42.—Irrigation Works									6	
TOTAL			...		...		...		1,569	



IRRIGATION ESTABLISHMENT—*contd.**Details of the Budget Estimate for Establishments of the Irrigation Branch in Bihar and Orissa for the year 1913-14—contd.**Vide APPENDIX, PAGES 175—177.*

NUMBERS.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward	2,01,566	2,30,014	1,62,119	2,27,156	2,01,060	2,36,182	2,27,714	2,37,058
<b>CONSTRUCTION—contd.</b>										
<b>Upper Subordinate Establishment.</b>										
3	3	Sub-Engineers, 1st grade 2 (450), 1 (400)	15,600		13,000		15,600		31,120	
2	1	Ditto 2nd „ (300)	3,600		7,200		7,200			
3	4	Ditto 3rd „ (250)	12,000		14,625		9,000			
4	5	Supervisors, 1st „ (200)	12,000		12,316		9,600		28,422	
9	9	Ditto 2nd „ (150)	16,200		14,301		16,200			
18	17	Overseers, 1st „ (100)	20,400		19,450		21,600		25,544	
4	2	Ditto 2nd „ (80)	1,920		2,280		3,840			
43	41	TOTAL	81,720		83,172		83,040		85,086	
		Sub-Divisional Allowance for Upper Subordinates	10,440		10,217		8,640		7,645	
		Local Allowance to Upper Subordinates	1,950		1,990		1,320		1,335	
		Deputation Allowance	...		248		...		...	
		Leave Allowance	...		600		...		...	
		TOTAL	12,390		13,055		9,960		8,980	
		Temporary Upper Subordinates	8,435		3,490		3,780		7,577	
		TOTAL UPPER SUBORDINATE ESTABLISHMENT	1,02,515		99,717		96,780		1,01,643	
<b>Lower Subordinate Establishment.</b>										
39	43	Sub-Overseers, 1st grade (50—70)	30,960		25,992		27,720		61,994	
50	51	Ditto 2nd „ (35—45)	25,920		22,154		23,844			
31	24	Ditto 3rd „ (30—35)	9,360		10,637		11,928			
		Leave Allowance	...		438		...		...	
120	121	Temporary Sub-Overseers	8,017		5,210		2,360		6,217	
		Sub-Divisional Allowance	...		...		...		...	
		Local Allowance to Sub-Overseers	675		850		183		712	
		Deputation Allowance	720		472		...		...	
		TOTAL LOWER SUBORDINATE ESTABLISHMENT	75,652		65,753		68,083		68,923	
<b>Petty Establishment.</b>										
358	388	Store-keeper, Tindals, Chaprasis, etc. (a)	32,184		31,217		30,480		30,342	
1		One watchman for Budh Gaya temple	...		...		72		...	
		Temporary Petty Establishment	5,592		6,477		5,867		7,514	
		Grain Compensation Allowance	...		...		...		57	
359	388	TOTAL PETTY ESTABLISHMENT	37,776		37,694		36,419		37,913	
		Carried over	4,17,539	2,30,014	3,65,283	2,27,156	4,00,294	2,36,182	4,36,193	2,37,058

(a) 1 (30), 1 (45), 1 (40) 3 (35), 1 (30-35), 1 (25), 2 (12), 3 (10), 3 (9), 19 (8), 12 (6), 341 (6).

IRRIGATION ESTABLISHMENT—contd.

Details of the Budget Estimate for Establishments of the Irrigation Branch in Bihar and Orissa for the year 1913-14—contd.

Vide APPENDIX, PAGES 175—176.

NUMBERS.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward	4,17,539	2,30,014	3,65,283	2,27,156	4,00,294	2,36,182	4,36,193	2,37,058
CONSTRUCTION—contd.										
Accountants.										
3	3	Accountant, 3rd grade (160—240)	7,704		6,252		7,680		18,850	
7	7	Accountants, 4th „ (80—150)	11,352		11,033		11,172			
		Temporary Accountants	966		...		...		141	
10	10	TOTAL ACCOUNTANTS	20,022		17,285		18,852		18,991	
Medical.										
1	1	Assistant Surgeon (160)	1,920		1,800		1,800		5,461	
8	8	Sub-Assistant Surgeons, 1 (65), 1 (55), 2 (45), 4 (30)	3,960		4,144		4,380			
1	2	Compounders, (15—20)	420		384		192			
1	1	Writer (15)	180		165		180			
6	5	Chaprasis, Servants, etc. (6)	360		362		576			
		Grain Compensation Allowances	126		...		...			
17	17									
		Temporary Medical Establishment	1,065		1,068		1,068		984	
		Local allowance to Medical Establishment	120		253		123		330	
		Travelling Allowances	1,200		...		...		1,120	
		Contingencies	240		...		...		920	
		TOTAL MEDICAL	9,591		8,176		8,319		8,815	
Office Establishment.										
124	99	Clerks, (a)	48,252		55,560		60,108		94,176	
6	7	Muharrirs, (12)	1,008		1,008		864			
...	29	Cashiers 2 (50), 9 (40—50), 7 (40), 11 (35)	14,532		5,219		...			
23	23	Draftsmen and Estimators (b)	14,484		12,877		14,472			
10	9	Duftries (8)	864		824		1,008			
56	52	Peons 4 (7), 48 (6)	3,792		4,116		4,164			
1	1	Munshi for Gaya Sub-Division (15—20)	180		...		228			
1	1	Record Supplier (12)	144		...		144			
		Other allowance	144		...		...		637	
		Extra leave allowance	...		544		...		...	
		Temporary Office Establishment	16,230		18,037		11,853		20,283	
		Grain compensation allowance	...		...		...		3	
221	221	TOTAL OFFICE ESTABLISHMENT	99,630		98,185		92,841		1,15,099	
		Carried over	5,46,782	2,30,014	4,88,929	2,27,156	5,20,306	2,36,182	5,79,098	2,37,058

(a) 1 (55—85), 8 (75), 1 (70), 1 (65), 4 (45—55), 19 (50), 4 (45), 8 (40), 3 (30—40), 21 (35), 11 (30), 13 (25), 5 (20).  
(b) 1 (80), 2 (60—80), 2 (50—75), 3 (70), 9 (50), 2 (35), 1 (25—35), 2 (25), 1 (20).

IRRIGATION ESTABLISHMENT—*contd.*

*Details of the Budget Estimate for Establishments of the Irrigation Branch in Bihar and Orissa for the year 1913-14—contd.*

*Vide APPENDIX, PAGES 175—176.*

NUMBERS.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward	5,46,782	2,30,014	4,88,929	2,27,156	5,20,306	2,36,182	5,79,098	2,37,058
		CONSTRUCTION— <i>contd.</i>								
		Provision for Grain Compensation Allowance	16,244		3,015		13,689		...	
		Travelling Allowance	1,07,850		1,08,300		...		1,05,258	
		Contingencies	42,166		39,600		1,10,200		77,490	
		Royal Bonus	..		...		38,500		51	
		TOTAL CONSTRUCTION		7,12,986		6,39,844		6,82,695		7,61,897
		Total General Establishment.		9,43,000		8,67,000		9,18,877		9,98,955
		Irrigation Revenue Establishment—Major Works.								
		Orissa Canals.								
		Establishment under the Deputy Collector—								
1	1	Deputy Collector (400)	4,800		4,800		4,800		6,278	
1	1	Sub-Deputy Collector (150)	1,800		1,800		1,200			
		Allowances for Deputy and Sub-Deputy Collectors	1,300		1,800		1,800		1,527	
2	2		8,400		8,400		7,800		7,805	
		Office Establishment—								
1	1	Accountant (80)	960		960		1,200		320	
15	9	Clerks (a)	3,540		3,492		5,520		7,747	
...	1	Cashier (50)	600		600		...			
11	11	Muharrirs (b)	2,352		2,352		2,352		2,074	
1		Amin	...		...		300			
11	11	Jamadars, Peons and Duffries, etc. 2 (8), 1 (7), 8 (6)	852		1,080		852		2,074	
2	2	Boat Manjhis (7)	168		168		168			
4	4	Treasure guards (6)	288		...		288		...	
		Grain Compensation Allowance	3,945		...		...			
45	39		12,705		8,652		10,680		10,141	
		Temporary Establishment—								
		Collection and assessment Orissa Canal	2,220				2,040		1,520	
		Revenue establishment	...				2,517			
		Land Acquisition Office establishment	1,272				1,272		...	
		Office	360				...			
		Carried over	24,957	9,43,000	17,052	8,67,000	24,309	9,18,877	10,466	9,98,955

(a) 1 (55-75), 1 (45), 1 (40), 1 (30), 1 (25), 4 (20).  
 (b) 1 (30), 1 (25), 3 (20), 3 (15), 3 (12).

IRRIGATION ESTABLISHMENT—*contd.*

*Details of the Budget Estimate for Establishments of the Irrigation Branch in Bihar and Orissa for the year 1913-14—contd*  
*Vide APPENDIX, PAGES 175—176*

NUMBERS.			Budget Estimate, 1914-15		Revised Estimate, 1913-14		Budget Estimate, 1913-14		Accounts, 1912-13	
1913-14.	1914-15		Rs	Rs	Rs	Rs	Rs	Rs	Rs	
		Brought forward	24,957	9,43,000	17,052	8,76,000	24,309	9,18,577	19,466	9,98,955
<b>IRRIGATION REVENUE ESTABLISHMENT— MAJOR WORKS—<i>contd</i></b>										
Field and Assessment Establishment—										
1	1	Zilladars, 1st grade (100)	1,200		1,200		1,200		15,696	
7	7	Zilladars 1 (75) 6 (50)	1,500		4,200		5,100			
15	15	Tahsildars, 1 (35), 2 (30), 4 (25), 8 (20)	4,200		1,200		4,200			
16	17	Amins 1 (25) 16 (20)	4,140		4,140		3,810			
38	38	Muharrirs 13 (15), 25 (12)	5,940		5,880		5,910		1,520	
6	6	Writer Peons (8)	576		576		576			
71	69	Peons, chukhidars, etc 61 (6), 5 (5)	4,908		5,052		5,052			
154	153		25,524		25,308		25,968		20,216	
<b>Total</b>			50,481		12,360		50,277		39,682	
Under Executive Engineers—										
69	65	Patrols 17 (10), 19 (8), 29 (7)	6,300		6,260		6,156		1,749	
10	11	Revenue Munshis (20)	2,640		2,520		2,100		3,092	
79	76		8,940		8,780		8,556		7,841	
Temporary Revenue Establishment			800		1,712		800		251	
Headmen's fee									1,354	
Temporary Measuring Establishment, etc					3,492					
Welling Allowances			6,000		6,000		6,000		5,304	
Contingencies			6,000		6,000		1,500		1,618	
			21,710		25,984		19,856		19,398	
<b>Total Orissa Canals</b>			72,221		68,341		70,133		59,080	
<i>Sone Canal</i>										
1	1	Establishment under the Deputy Collector								
		Deputy Collector (100)	1,800		4,800		1,800		8,200	
2	2	Sub-Deputy Collectors 1 (175) 1 (100)	3,300		3,300		3,300			
Local Allowances			2,100		2,400		2,100		2,300	
3	3		10,500		10,500		10,500		10,500	
1	1	Office Establishment— Accountant (80—150)	1,590		900		1,590		317	
21	21	Clerks (a)	7,110		7,140		7,110		9,918	
1	1	Cashier (50)	600		600		600			
1	1	Amin and Draftsman (25)	300		300		300			
5	5	Muharrirs 1 (25), 4 (20)	1,260		1,260		1,368			
3	3	Personal allowance to 2 muharrirs	108		108				6,027	
		Duffries 2 (1) 8 (7)	276		276		276			
5	5	Treasurer-grunds 1 (6)	360		360		360			
1	1	Duffadar (8)	96		96		96			
2	2	Channmen (6)	144		144		144			
15	15	Peons (6)	1,080		1,080		1,080			
55	55	<b>Total</b>	12,954		12,324		12,954		16,262	
Temporary Office Establishment					125				926	
			23,454		22,949		23,454		27,688	
Carried over			72,221	9,43,000	68,344	8,76,000	70,133	9,18,877	59,080	9,98,955

(a) 1 (75), 1 (60), 1 (50), 3 (40), 2 (30), 2 (25), 3 (20), 8 (15).

IRRIGATION ESTABLISHMENT—*contd.*

*Details of the Budget Estimate for Establishments of the Irrigation Branch in Bihar and Orissa for the year 1913-14—contd*

*Vide APPENDIX, PAGES 175-176*

NUMBERS.			Budget Estimate, 1911-15		Revised Estimate, 1913-14		Budget Estimate, 1913-14		Accounts, 1912-13	
1913-14	1914-15		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward	72,221	9,13,000	68,341	87,000	70,133	9,18,877	59,080	9,98,955
			23,151		22,919		23,151		27,688	
		<b>IRRIGATION REVENUE ESTABLISHMENT—</b>								
		<b>MAJOR WORKS—<i>contd</i></b>								
		<i>Mofussil Collecting Establishment—</i>								
7	7	Zilladars 1 (95—100), 2 (75—90), 2 (60—70), 2 (65)	6,276		6,222		6,288		15,988	
33	33	Tahsildars 1 (50), 3 (40), 5 (30), 8 (25), 16 (20)	10,060		9,960		9,960			
		Local Allowance to one Tahsildar .	.		10		120			
7	7	Muharrirs (12) . . . . .	1,008		1,152		1,152		7,562	
175	175	Peons 10 (7), 165 (6) . . . . .	12,720		12,720		12,720			
10	10	Chaukidars (5) . . . . .	600		600		600			
232	232		30,684		30,771		30,840		23,550	
		<i>Temporary Collecting Establishment</i> .	2,550		2,400		2,400		543	
		Headmen's fee . . . . .							680	
		Contractor's fee . . . . .	3,000		3,300		3,297			
		Grain Compensation Allowance . . . . .			2,650				63	
		Travelling Allowances . . . . .	9,000		9,500		9,500		7,079	
		Contingencies . . . . .	5,000		5,000		5,000		652	
		Total establishment under Deputy Collector, Sone Canals . . . . .	73,685		75,573		71,191		60,255	
		<i>Establishment under Superintending and Executive Engineers—</i>								
		<i>Permanent—</i>								
50	50	Munshis in Superintending Engineer's and Executive Engineer's offices (a) . . . . .	10,608		10,138		10,596		10,038	
11	11	Zilladars 3 (85—100), 6 (65—80), 2 (50—60) .	10,332		10,520		10,332		20,046	
38	38	Amins 9 (30), 10 (25), 19 (15—20) . . . . .	10,380		9,260		10,410			
10	10	Peons (6) . . . . .	720		792		720			
160	160	Patrols 21 (9), 59 (8), 80 (7) . . . . .	11,652		11,712		11,652		11,956	
269	269	<i>Temporary—</i>								
		Measuring establishment, etc . . . . .	10,975		10,204		9,998		8,413	
		Bonus . . . . .			..		...		4	
		Headmen's fees . . . . .	42,500		41,015		41,000		42,154	
		Temporary receipt clerk to be paid at the rate of 4 annas per receipt . . . . .	150				100		...	
		Grain Compensation Allowance . . . . .	.		..				63	
		Travelling Allowances . . . . .	5,000		5,000		5,000		7,757	
		Contingencies . . . . .	8,900		8,600		8,400		7,116	
		Total Establishments under Superintending and Executive Engineers . . . . .	1,14,217		1,07,241		1,11,238		1,07,572	
		<b>Total Sone Canals</b>	1,87,905		1,87,905		1,85,729		1,67,827	
		Carried over	2,60,126	9,43,000	2,52,158	8,70,000	2,55,862	9,18,877	2,26,907	9,98,955

(a) 3 (20—35), 14 (20—25), 6 (15—20), 10 (12½—15), 9 (12), 8(10).

IRRIGATION ESTABLISHMENT—*contd.*

*Details of the Budget Estimate for Establishments of the Irrigation Branch in Bihar and Orissa for the year 1913-14—contd.*

*Vide APPENDIX, PAGES 175-176.*

NUMBERS.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward	2,60,126	9,43,000	2,52,158	8,76,000	2,55,882	9,18,877	2,26,907	9,98,955
		<b>IRRIGATION REVENUE ESTABLISHMENT— MAJOR WORKS—<i>contd.</i></b>								
		<i>Tribeni and Dhaka Canals.</i>								
2		Zilladars (50—60)	1,248		...		...		729	
1		Revenue Head Clerk (32)	384		...		...		...	
	3	Total	1,632		...		...		729	
		<i>Tribeni Canal.</i>								
		Revenue Establishment—								
1	...	Sub-Deputy Collector	...		1,016		600		...	
		Temporary	13,152		15,301		13,336		6,376	
		Headmen's fees	2,000		...		...		...	
		Travelling Allowances	2,400		2,160		2,160		320	
		Contingencies	2,000		2,000		1,800		...	
		Grain Compensation Allowance	1,000		893		...		...	
1		Total Tribeni Canal	20,552		21,370		17,896		6,696	
		<i>Tour and Dhaka Canals.</i>								
		Revenue Establishment—								
3		Clerks 1 (25), 1 (15), 1 (20)	720							
1		Amins 1 (15)	180		2,148		1,428		1,458	
5		Patrols (8)	480							
		Temporary	3,522		3,822		2,830		2,788	
1		Peon (6)	72		...		...		...	
		Headmen's fees	500		...		...		...	
		Contingencies	...		...		...		320	
		Other Allowance	...		...		...		78	
		Grain Compensation allowance	175		150		...		...	
10		Total Tour and Dhaka Canals	5,649		6,120		4,258		4,644	
		Total Irrigation Revenue Establishment— Major Works.	2,87,959		2,79,648		2,78,016		2,38,976	
		43.—MINOR WORKS AND NAVIGATION.								
		Travelling Allowances	...		...		...		3	
		Contingencies	...		...		...		6	
		Total Irrigation Revenue Establishment	2,87,959		2,79,648		2,78,016		2,38,979	
		WATER REGULATION ESTABLISHMENT.								
		<i>Orissa Canals.</i>								
2	2	Gauge-readers (8)	192		192		192			
5	5	Tindals 1(10), 3 (8), 1 (7)	492		492		492		2,812	
37	38	Khalasis (6)	2,736		2,706		2,664			
		Temporary Water Regulation Establishment	...		...		...		18	
		Travelling Allowance	...		...		...		14	
44	45	Total Orissa Canals	3,420		3,390		3,348		2,844	
		<i>Champaran Division.</i>								
		Temporary Water Regulation Establishment, Tribeni Canal	6,240						1,105	
		Do. do. Dhaka and Tour Canal	120						...	
		Total Champaran Division	6,360		...		...		1,105	
		Carried over	9,780		3,390		3,348		3,949	
			2,87,959	9,43,000	2,79,648	8,76,000	2,78,016	9,18,877	2,38,979	9,98,955

IRRIGATION ESTABLISHMENT—*contd.*

*Details of the Budget Estimate for Establishments of the Irrigation Branch in Bihar and Orissa for the year 1913-14—contd.*  
*Vide APPENDIX, PAGES 175—176.*

NUMBERS.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
IRRIGATION REVENUE ESTABLISHMENT—MAJOR WORKS— <i>contd.</i>										
		Brought forward	2,87,959	9,43,000	2,79,648	8,76,000	2,78,016	9,18,877	2,38,979	9,98,955
			9,780		3,390		3,348		3,949	
WATER REGULATION ESTABLISHMENT— <i>contd.</i>										
Sone Canals.										
3	3	Gauge-readers 1 (12), 2 (8)	336		225		336		} 2,330	
3	3	Chaukidars (6)	216		132		216			
3	3	Tindals 1 (15), 2 (10)	420		408		420			
21	21	Lascars 6 (6½), 15 (6)	1,548		1,620		1,548			
		Grain Compensation Allowance	...		...		...		9	
		Temporary Water Regulation Establishment under Superintending Engineer	619		840		1,214		407	
		Travelling Allowance	...		...		...		16	
30	30	Total Sone Canals	3,139		3,225		3,734		2,762	
		TOTAL WATER REGULATION ESTABLISHMENT	12,919		6,615		7,082		6,711	
NAVIGATION ESTABLISHMENT.										
MAJOR WORKS.										
Orissa Canals.										
17	17	Toll Collectors 2 (30), 3 (25), 11 (20), 1 (15)	4,440		4,648		4,440		5,683	
27	27	Tindals 1 (8), 26 (7)	2,280		2,280		2,280		} 7,254	
80	79	Khalasis 2 (7), 7 (6)	5,712		5,706		5,772			
		Travelling Allowance	...		50		...		311	
		Temporary Navigation Establishment	1,333		1,587		1,665		1,549	
124	123	Total Orissa Canals	14,265		14,271		14,157		14,797	
Sone Canals.										
		Royal Bonus	...		...		...		3	
6	6	Toll Collectors 3 (20), 3 (15)	1,260		1,260		1,260		1,339	
40	78	Tindals 5 (8), 35 (7), 33 (6)	6,156		3,420		3,420		} 10,683	
117	79	Lascars (6)	5,688		8,047		8,424			
3	3	Peons (6)	216		72		216			
		Grain Compensation Allowance	...		...		...		87	
166	166	Total Sone Canals	13,320		12,799		13,320		12,112	
		Total Navigation Establishment, Major Works	27,585		27,070		27,477		26,909	
		Carried over	27,585		27,070		27,477		26,909	
			3,00,878	9,43,000	2,86,263	8,67,000	2,85,098	9,18,877	2,45,690	9,98,955

## IRRIGATION ESTABLISHMENT—concl'd.

Details of the Budget Estimate for Establishments of the Irrigation Branch in Bihar and Orissa  
for the year 1913-14—concl'd  
Vide APPENDIX, PAGES 175—176

NUMBERS			Budget Estimate, 1914-15		Revised Estimate, 1913-14.		Budget Estimate, 1913-14		Accounts, 1912-13	
1913-14	1914-15		Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
		Brought forward	3,00,878	9,43,000	2,86,263	8,67,000	2,85,098	9,18,877	2,45,690	9,08,955
		<b>NAVIGATION ESTABLISHMENT—concl'd.</b>	27,585		27,070		27,477		26,909	
		MAJOR WORKS—concl'd								
		Steamer Establishment								
		Sone Canals . . . . .	1,260		1,260		1,260		993	
		Orissa Canals . . . . .	2,849		2,856		2,856		2,733	
		Temporary Steamer Establishment, Balasore Division					2,064			
		Grant Compensation Allowance . . . . .			2,839					
		Total Steamer Establishment	4,109		6,955		6,180		3,726	
		<b>Total Navigation including Steamer Establishment—Major Works</b>	31,694		34,025		33,657		30,635	
		<b>Total Special Revenue Establishment . . . . .</b>	3,32,572		3,20,288		3,18,755		2,76,325	
		MINOR WORKS AND NAVIGATION								
		Orissa Coast Canal								
1	1	Traffic Clerk (55) . . . . .	660		660		660		2,388	
7	7	Toll Collectors 2 (30) 2 (20) 3 (15) . . . . .	1,710		1,710		1,710			
		Temporary . . . . .			84					
7	7	Timdils (7) . . . . .	588		588		588		1,973	
16	16	Khalwas (6) . . . . .	1,152		1,152		1,152			
1	4	Pions (1) . . . . .	288		288		288			
		Travelling Allowance . . . . .							18	
35	35	<b>TOTAL ORISSA COAST CANAL</b>	4,125		1,512		1,128		4,879	
		Agricultural, Pulp and Paper Division including Steamer Establishment . . . . .							979	
		Plantation Establishment, Sone Canals . . . . .							5	
		<b>Total</b>	4,428		4,512		4,428		5,863	
		<b>Total Revenue Establishment</b>		3,37,000		3,24,800		3,23,183		2,81,688
		Add—Charges of other Department . . . . .							7,561	
		Provision for Bu and Weir . . . . .	12,000						38,969	41,530
		13—Minor works and Navigation . . . . .		12,000						
		<b>Grand Total of all Establishment</b>		12,92,000		11,91,800		12,42,060		13,27,173
		Deduct—Contribution payable by Buildings and Roads Branch for Supervision, etc., (P. 153 and 155) . . . . .	2,50,000		1,57,100		1,80,000		1,79,514	2,25,829
		Amount charged to other Department . . . . .		2,50,000		1,57,100		1,80,000	46,315	...
		<b>Grand Total Irrigation Establishment</b>		10,12,000		10,34,700		10,62,060		11,01,344
		Deduct—Account debitable to—								
		35—Construction of Protective Irrigation Works (134 P) . . . . .	43,000		1,05,700		1,24,700		1,78,541	
		43.—Minor Works and Navigation (141 P.) . . . . .	1,04,000		1,40,000		1,46,360		1,54,057	
		Contribution Works . . . . .							402	
		<b>Total</b>		1,47,000		2,45,700		2,71,060		3,33,000
		<b>Total Debitable to 42—Irrigation—Major Works</b>		8,95,000		7,89,000		7,91,000		7,68,344



43 —IRRIGATION—MINOR WORKS AND NAVIGATION						
		Detailed Account No	Budget Estimate, 1911-15.	Revised Estimate, 1913-14	Budget Estimate, 1913-14	Accounts, 1912-13
DIVIDED		Rs.	Rs	Rs	Rs	Rs.
In charge of Civil officers		43A	5,000	5,000	5,000	4,491
			2,000	2,000	2,000	2,245
			3,000	3,000	3,000	2,246
IMPERIAL						
PROVINCIAL						
In charge of P. W. Officers—						
Works for which Capital and Revenue Accounts are kept		43B	1,97,862	2,03,722	1,29,000	95,277
Works for which neither Revenue nor Capital Accounts are kept		43D	5,950	4,850	8,000	4,187
Agriculture . . . . .		43E	2,50,300	3,05,068	3,29,025	2,97,875
Reserve . . . . .			33,888	360	33,975	
TOTAL			4,88,000	5,14,000	5,00,000	3,97,339
IMPERIAL			2,44,000	2,57,000	2,50,000	1,98,670
PROVINCIAL			2,44,000	2,57,000	2,50,000	1,98,669

DETAILED ACCOUNT No 43A —IRRIGATION—MINOR WORKS AND NAVIGATION—IN CHARGE OF CIVIL OFFICERS									
		Budget Estimate, 1914-15		Revised Estimate, 1913-14		Budget Estimate, 1913-14.		Accounts, 1912-13	
PROVINCIAL									
Embankments under the Contract System—									
Establishment . . . . .			4,224		4,300		4,224		3,972
Leave Allowance . . . . .			50		50		50		50
Temporary Establishment . . . . .			26		30		571		454
Contingencies . . . . .			600		570		30		65
Refunds . . . . .			100		100				
For rounding							125		
Total			5,000		5,000		5,000		4,491

DETAILED ACCOUNT No 13B —IRRIGATION—MINOR WORKS AND NAVIGATION—IN CHARGE OF P. W. OFFICERS—WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT									
CAPITAL OUTLAY.									
(Orissa and Sone canals).									
Works . . . . .		1,43,635	1,38,780	75,500	40,785				
Establishment . . . . .		10,800	13,900	14,480	6,782				
Tools and Plant—									
Navigation Plant . . . . .	}	1,029	142	...	..				
Miscellaneous . . . . .									
Repairs and Cartage . . . . .									
TOTAL CAPITAL OUTLAY		1,55,462	1,52,822	89,980	47,567				
REVENUE OUTLAY.									
(Saran and Orissa coast canals).									
Works . . . . .		1,000	1,300	1,300	18,999				
Repairs . . . . .		14,000	26,300	20,805	19,374				
Establishment . . . . .		23,400	13,300	12,855					
Tools and Plant—									
Navigation Plant . . . . .	}	14,000	5,000	4,000	9,337				
Miscellaneous . . . . .									
Repairs and Cartage . . . . .									
Total Revenue Outlay		42,400	50,900	39,020	47,710				
Total		1,97,862	2,03,722	1,29,000	95,277				

DETAILED ACCOUNT NO 13D—IRRIGATION—MINOR WORKS AND NAVIGATION—IN CHARGE OF P W OFFICERS—WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT.								
		Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PROVINCIAL								
Wool	.	500				500		...
Repair	. . .	2,000		2,200		2,400		1,893
Establishment	. . .	3,100		2,600		5,000		2,281
Tools and Plant—								
Navigation Plant	. . .	50		50		100		13
Miscellaneous	. . .							
Repairs and Carriage	. . .							
Total			5,950		4,850		8,000	4,187

DETAILED ACCOUNT NO 13E IRRIGATION—MINOR WORKS AND NAVIGATION—IN CHARGE OF  
P W OFFICERS—AGRICULTURAL WORKS

		Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
PROVINCIAL					
Wool	.	53,500	66,019	65,400	18,517
Repair	.	1,28,700	1,31,513	1,46,600	1,68,737
Establishment	. . .	66,100	1,05,200	1,14,025	1,25,620
Tools and Plant					
Navigation Plant	. . .	1,700	2,300	3,000	3,250
Miscellaneous	. . .				
Repairs and Carriage	. . .				
Suppense	. . .	...		...	18,249
Total		2,50,300	3,05,068	3,29,025	2,97,875

## ABSTRACT ACCOUNT NO. 43.—IRRIGATION—MINOR WORKS AND NAVIGATION.—IN CHARGE OF P. W. OFFICERS

	Budget Estimate, 1914-15	Revised Estimate, 1913-14	Budget Estimate, 1913-14	Accounts, 1912-13
	Rs.	Rs.	Rs.	Rs.
SUMMARY.				
Works . . . . .	2,37,521	2,06,120	1,42,700	59,302
Repairs . . . . .	1,39,700	1,60,019	1,69,865	1,89,620
Establishment . . . . .	1,04,000	1,40,000	1,46,380	1,51,057
Other items . . . . .	6,779	7,852	41,075	—5,649
<b>TOTAL</b>	<b>4,88,000</b>	<b>5,14,000</b>	<b>5,00,000</b>	<b>3,97,339</b>

## 45—CIVIL WORKS

	Detailed Account No	Budget Estimate, 1914-15	Revised Estimate, 1913-14	Budget Estimate, 1913-14	Accounts, 1912-13.
		Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL</i>					
In charge of P. W. Officers . . . . .	45A			2,26,500	
For rounding . . . . .				500	
		<b>4,30,000</b>	<b>2,15,000</b>	<b>2,27,000</b>	<b>1,43,853</b>
<i>PROVINCIAL</i>					
In charge of Civil Officers . . . . .	45C	12,78,000	20,69,000	9,34,000	11,01,748
In charge of P. W. Officers . . . . .	45D	90,10,000	61,69,000	68,67,000	48,80,199
<i>TOTAL PROVINCIAL</i>		<b>1,02,88,000</b>	<b>82,38,000</b>	<b>78,01,000</b>	<b>59,81,947</b>
<b>TOTAL</b>		<b>1,07,18,000</b>	<b>84,53,000</b>	<b>80,28,000</b>	<b>61,25,800</b>

## DETAILED ACCOUNT NO. 45A—CIVIL WORKS—IN CHARGE OF P. W. OFFICERS

<i>IMPERIAL</i>				
Civil Buildings—				
New works . . . . .		2,98,000	1,36,300	1,19,000
Repairs . . . . .		51,000	39,400	64,000
Establishment (page 155) . . . . .		75,000	37,700	41,800
Tools and Plant (page 155) . . . . .		5,000	2,600	2,700
Deduct—Expenditure in England . . . . .		—2,000	—1,000	—1,000
For rounding . . . . .				500
<b>Total</b>		<b>4,30,000</b>	<b>2,15,000</b>	<b>2,27,000</b>
				<b>1,43,853</b>

Detailed Account No. 45C.—CIVIL WORKS—IN CHARGE OF CIVIL OFFICERS.									
		Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Civil Buildings--	PROVINCIAL.								
	REPAIRS--								
	Churches and Burial Grounds .	...		400					
			...		400		—		...
Communication--	ORIGINAL WORKS--								
	Metalled roads--								
	Bridged and drained throughout	62,000		2,85,600					
	Partially bridged and drained .								
	Boats, Bridges, and Ferries .	2,00,000							
			2,62,000		2,85,600		...		...
Miscellaneous-- Public Improvements--	ORIGINAL WORKS--								
	Improvement to Towns . . . . .	...		27,200		...		73,940	
	Markets . . . . .	...		...		...		1,400	
	Water-supply . . . . .	...		9,08,000		2,000		1,55,766	
	Sewerage and drainage . . . . .	...		20,960		...		18,544	
	Sanitary improvement . . . . .	2,25,000		19,000		2,25,000		...	
			2,25,000		9,75,160		2,27,000		2,29,650
	REPAIRS--								
	Water supply . . . . .	...		2,000		...		1,500	
	Miscellaneous . . . . .	...		...		...		25	
	Special grants at the disposal of Commissioners of Divisions .	2,92,000		...		1,20,000		...	
	Sanitary Improvements . . . . .	...		1,030		...		...	
			2,92,000		13,000		1,20,000		1,525
	Total carried over .		7,79,000		12,64,160		3,47,000		2,31,175

DETAILED ACCOUNT NO. 45C.—CIVIL WORKS—IN CHARGE OF CIVIL OFFICERS—*contd.*

		Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought forward		7,79,000		12,64,160		3,47,000		2,31,175
	<i>PROVINCIAL—contd.</i>								
	BOATS, BRIDGES, AND FERRIES.								
	Establishment.								
<i>Establishment—</i>	Temporary Establishment . . .	...		...		100		...	
	Contingencies . . . . .	2,000		2,000		1,000		766	
	Refunds . . . . .	23,000		23,000		23,000		31,793	
			25,000		25,000		24,100		32,559
	<i>Staging Bungalows.</i>								
	Servants . . . . .		1,752		1,600		1,400		1,329
	Office and ground-rent . . . .	1,000		630		1,000		634	
	Rates and Taxes . . . . .								
	Purchase and Repair of Furniture .	2,600		6,000		3,600		1,696	
	Office expenses and miscellaneous .			250				215	
	Petty construction and repairs .			2,000				2,200	
	Pay of menials . . . . .			820				757	
	Compensation for dearness of provisions . . . . .	200		200		...		15	
			3,800		9,900		4,600		5,517
	<i>Encamping Grounds.</i>								
	Establishment and Contingencies .		340		340		400		...
	TOTAL ESTABLISHMENT		30,892		36,840		30,500		39,405
	Contribution to District Fund and District Road Funds for communication in Government estates .	31,204		31,600		31,000		14,047	
	Contribution to District Fund and District Road Funds for communication (½ collection) . . . .	3,15,000		3,15,000		3,14,248		6,46,273	
	Other Contributions . . . . .	1,21,989		4,22,000		2,11,988		1,70,848	
	Other Refunds . . . . .	...	4,68,193	...	7,68,000	...	5,57,236	...	3,31,168
			12,78,085				9,34,736		
	For rounding . . . . .		85				736		
	<b>Total Provincial</b>		12,78,000		20,69,000		9,34,000		11,01,743

## DETAILED ACCOUNT No. 45D.—CIVIL WORKS—IN CHARGE OF P. W. OFFICERS.

SUMMARY. PROVINCIAL.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13
	Rs.	Rs.	Rs.	Rs.
<b>CIVIL BUILDINGS</b>				
NEW WORKS . . . . .	64,81,100	35,37,400	46,90,700	33,38,262
REPAIRS . . . . .	3,19,822	2,82,100	2,60,270	2,70,581
<b>COMMUNICATIONS</b>				
NEW WORKS . . . . .	7,92,900	7,18,000	6,87,500	1,14,733
REPAIRS . . . . .	4,57,855	4,24,600	4,28,725	3,75,730
<b>MISCELLANEOUS PUBLIC IMPROVEMENTS</b>				
NEW WORKS . . . . .	35,000	35,000	18,000	41,838
REPAIRS . . . . .	9,123	9,000	6,805	6,565
<b>ESTABLISHMENT</b>				
DIRECTION . . . . .	8,41,200	7,47,000	7,25,000	6,22,807
CONSTRUCTION . . . . .				
STOCK . . . . .				
<b>TOOLS AND PLANT</b>	50,000	1,49,600	30,000	70,786
<b>SUSPENSE</b>	20,000	2,66,000	20,000	30,121
	90,10,000	61,69,000	68,67,000	45,80,199
<b>DETAILS.</b>				
<b>CIVIL BUILDINGS (New Works).</b>				
Administration (Agricultural, Secretariat Offices, Circuit houses, Excise buildings).	1,51,300	12,45,900	1,45,600	20,31,977
Minor Departments . . . . .	30,000	10,000	2,000	8,688
Educational . . . . .	8,56,200	5,77,900	2,92,500	4,16,960
Ecclesiastical . . . . .	.	2,000	...	2,437
Law and Justice (Judicial and Revenue) . . . . .	7,64,400	5,00,700	5,87,900	1,52,867
Jails . . . . .	2,74,900	3,71,800	2,49,400	2,43,783
Police . . . . .	3,51,100	3,00,100	2,61,600	1,37,426
Medical . . . . .	12,67,000	2,12,200	1,83,700	72,279
Miscellaneous Forest, Residences, General, Public Works Buildings, Registration)	66,200	3,81,800	2,42,000	2,71,845
Reserve . . . . .	27,20,000	..	27,26,000	...
<b>Total Civil Buildings (New Works)</b>	61,84,100	35,37,400	46,90,700	33,38,262
<b>CIVIL BUILDINGS (Repairs).</b>				
Administration . . . . .		44,995	44,095	91,855
Minor Departments . . . . .		5,420	5,420	2,431
Educational . . . . .		20,575	20,575	21,744
Ecclesiastical . . . . .		3,117	3,117	2,703
Law and Justice . . . . .		50,395	38,410	39,775
Jails . . . . .		41,787	41,787	43,428
Police . . . . .		25,142	23,716	25,731
Medical . . . . .		9,220	9,220	18,536
Miscellaneous . . . . .		65,749	73,900	20,385
Reserve . . . . .		16,000	..	..
<b>Total Civil Buildings (Repairs)</b>	3,19,822	2,82,100	2,60,270	2,70,581

## DETAILED ACCOUNT NO 15D —CIVIL WORKS—IN CHARGE OF P. W. OFFICERS.

	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
	Rs.	Rs.	Rs.	Rs.
<b>DETAILS</b>				
<b>COMMUNICATIONS (New Works)</b>				
Roads . . . . .	6,92,000	6,84,800	6,59,200	1,07,608
Accommodation for travellers . . . . .	900	32,200	7,800	7,000
Arbiculture . . . . .	...	..	...	125
Miscellaneous . . . . .	...	1,000	...	...
Reserve . . . . .	1,00,000	...	20,500	...
<b>Total Communications (New Works).</b>	<b>7,92,900</b>	<b>7,18,000</b>	<b>6,87,500</b>	<b>1,14,733</b>
<b>COMMUNICATION (Repairs).</b>				
Roads . . . . .		4,11,505	4,18,630	3,67,558
Accommodation for traveller . . . . .		10,095	10,095	4,620
Arbiculture . . . . .		...	...	3,552
<b>Total Communications (Repairs)</b>	<b>4,57,855</b>	<b>4,24,600</b>	<b>4,28,725</b>	<b>3,75,730</b>
<b>MISCELLANEOUS PUBLIC IMPROVEMENTS (New Works).</b>				
Improvements to towns . . . . .	...	15,000	..	14,049
Water Supply . . . . .	9,300	6,000	...	1,219
Harbour . . . . .	...	1,000	...	795
Miscellaneous . . . . .	11,000	13,000	13,000	24,175
Reserve . . . . .	14,700	...	5,000	...
<b>Total Miscellaneous Public Improvements (New Works)</b>	<b>35,000</b>	<b>35,000</b>	<b>18,000</b>	<b>41,838</b>

DETAILED ACCOUNT NO. 45D—CIVIL WORKS—IN CHARGE OF PUBLIC WORKS OFFICERS.					Budget Estimate, 1911-15	Revised Estimate, 1913-14.	Budget Estimate, 1913-14	Accounts, 1912-13.
Vide APPENDIX PAGE 171.					Rs.	Rs.	Rs.	Rs.
<b>MISCELLANEOUS PUBLIC IMPROVEMENTS (Repairs).</b>								
Improvement to towns . . . . .						1,050	1,080	361
Sewerage and drainage . . . . .						1,120	1,575	311
Miscellaneous . . . . .						3,500	3,550	3,615
Harbour . . . . .								2,248
<b>TOTAL MISCELLANEOUS PUBLIC IMPROVEMENTS—(Repairs)</b>					<b>9,123</b>	<b>9,000</b>	<b>6,505</b>	<b>6,565</b>
<b>ESTABLISHMENT:</b>								
<b>DIRECTION</b>								
Office of Chief Engineer and Secretary—								
Salary	2	2	Chief Engineers (2,500—2,750)		64,500	65,000	60,000	98,523
			Local Allowance for Chief Engineer		6,000	6,000	6,000	
	2	2	Assistants to Chief Engineers (620—1,250)		21,600	20,500	20,610	
	1	1	Assistant Secretary (700)		8,400	8,400	8,400	3,068
		2	Exchange Compensation Allowance (a).		3,333	3,333	3,336	
			Local Allowance for Engineers		2,400	2,400	2,400	
					<b>1,06,233</b>	<b>1,05,633</b>	<b>1,00,776</b>	<b>1,01,591</b>
Establishment	31	31	{ Registrars } (b)		13,200	13,000	12,300	48,886
			{ Clerks }					
	7	7	{ Estimators 1 (125—150), 1 (50—75) } { Draftsmen 1 (100—125), 2 (75—100), 2 (50—75) }		7,308	7,100	6,900	
	32	32	{ In the Establishments } 1 (10—20) { Duties } 2 (12—15), 1 (10), 11 (9), 8 (5)		3,528	3,500	3,936	8,554
			{ Jemadars and Peons }					
			Temporary Establishment		5,467	5,503	5,511	
			Personal Allowance to Clerks		2,500	2,500	2,100	..
			Bonus to transferred clerks			...		3,294
	3	73			62,303	61,603	61,080	60,734
<b>Allowance—</b>								
Travelling Allowance . . . . .					5,500	5,500	5,500	7,127
House Allowance . . . . .							..	92
Allowances to Head Assistant (100)					1,200	1,200	1,200	...
					6,700	6,700	6,700	7,219
<b>Contingencies—</b>								
Service Postage and Telegram Charges . . . . .					14,000	14,000	14,000	17,525
Other Contingencies . . . . .								
Reserve . . . . .						1,000	1,000	...
<b>Total Office of Chief Engineer and Secretary</b>					<b>1,89,236</b>	<b>1,88,936</b>	<b>1,83,556</b>	<b>1,87,069</b>
<b>Deduct—<math>\frac{2}{3}</math> of the cost debitable to Irrigation Branch (Page 136)</b>					<b>1,13,541</b>	<b>1,13,301</b>	<b>1,10,133</b>	<b>1,12,242</b>
<b>Total</b>					<b>75,695</b>	<b>75,635</b>	<b>73,123</b>	<b>74,827</b>
<b>Carried over</b>					<b>75,695</b>	<b>75,635</b>	<b>73,123</b>	<b>74,827</b>

		Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1914-14.	Accounts, 1912-13.
		Rs.	Rs.	Rs.	Rs.
(b) 1 (350—450), 2 (250—300), 1 (200), 2 (175), 1 (150), 1 (100—150), 3 (125), 3 (80— 100), 3 (75), 4 (60), 5 (45), 3 (35), 2 (50—70), 3 (30—50).	(a) 42 Major Works . . . . .	1,001	1,001	1,001	921
	43. Minor Works and Navgn.	1,001	1,001	1,001	921
	45. Civil Works . . . . .	1,331	1,331	1,334	1,226
	<b>TOTAL</b>	<b>3,333</b>	<b>3,333</b>	<b>3,336</b>	<b>3,068</b>



## DETAILED ACCOUNT No 45D- CIVIL WORKS--IN CHARGE OF PUBLIC WORKS OFFICER.

Vide APPENDIX, PAGE 174.

	Numbers.		DETAILS	Budget Estimate, 1913-15	Revised Estimate, 1913-11	Budget Estimate, 1913-11.	Accounts, 1912-15.
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.
			DIRECTION - <i>contd.</i>				
			Brought forward	75,695	75,635	73,123	71,827
			<b>Office of Superintending Engineer--</b>				
Salaries--	2	2	Superintending Engineer, (1,750), (2,000)	15,000	42,782	30,000	30,839
		1	Exchange Compensation Allowance	1,500	1,411	2,137	110
				1,500	41,226	11,437	30,949
Establishment--			Overseers				
	17	21	Clerks (a)	19,512	19,764	17,100	20,391
	7	9	Estimators				
	11	12	Draftsman } (1)	7,640	7,995	6,972	
			Duffies				
			Jamadas and Peons } (c)	1,014	1,101	936	472
			Temporary Establishment	14, 00	7,611	2,559	2,095
			Temporary Motorcar Establishment				630
	35	41		12,110	16,507	27,567	23,588
Allowances--			Travelling Allowances	4,800	5,700	6,300	3,062
			Contribution payable to Irrigation Branch for Supervision (p 114)	52,000	42,500	11,000	
			Grain Compensation Allowance	270			
			Local and Leave allowance	2,500	2,000	3,179	
				59,570	50,200	20,979	3,062
Contingencies--			Service Postage and Telegram charges				
			Other Contingencies	1,500	7,500	5,000	5,629
			Reserve		3,000	2,000	
	37	43	<b>Total office of Superintending Engineer</b>	1,55,711	1,41,133	96,983	63,223
			<b>Office of Sanitary Engineer--</b>				
Salaries	1	1	Sanitary Engineer (1,000)	10,800	10,200	10,200	17,007
	1	1	Assistant Sanitary Engineer (1,000 - 1,100)	12,000	1,350	7,200	...
			Supervisor		2,310		...
	2	2		28,800	19,590	23,100	17,007
Establishment--	3	3	Clerks (75-125), 1 (40-60), 1 (30-50)	2,214	2,052	2,052	3,906
	2	2	Draftsman, 1 (125-150) 1 (60-100)	2,532	2,376	2,376	
	1	4	Duffies, Peons, etc 1 (12), 1 (10) 1 (9), 1 (5)	105	132	501	
			Temporary Establishment		..	..	270
			Bonus to transferred clerks		..	..	5,776
	9	9		5,211	1,900	1,932	60
							10,014
Allowances--			Grain compensation, Allowance				150
			Other Allowances				10
			Travelling Allowances	5,000	5,000	5,000	5,556
				5,000	5,000	5,000	5,746
Contingencies--			Postal and Telegram Charges	3,000	3,000	3,000	3,377
	11	11	Other Contingencies				
			<b>Total office of Sanitary Engineer</b>	42,044	32,750	36,332	36,144
			<b>Office of Consulting Architect--</b>				
Salaries--	1	1	Consulting Architect (800-1,000)	11,100	10,900	10,800	
Establishment--		2	Assistant Architect (310-500)	8,160	2,550		
			Temporary Establishment	12,010	10,900	10,980	
Allowances--	1	3	Travelling Allowance	1,500	1,500	1,000	
			<b>Total Office of Consulting Architect</b>	33,100	25,850	22,780	...
			<b>Total Direction</b>	3,06,553	2,75,666	2,29,518	1,71,199
			Carried over	3,06,553	2,75,668	2,29,518	1,71,199

(a) 2 (160-240), (100) 2 (75-85), 1 (70-85), 3 (55-65), 1 (70), 1 (55-65), 1 (45-55), 1 (35-50), 2 (30-50), 1 (35-45), 2 (30-40), 1 (35), 1 (30).

(b) 1 (100-120), 1 (80-120), 75-100, 155-35) 1 (80), 1 (50-75), 1 (40-60), 1 (30-50).

(c) 1 (10), 4 (8), 3 (7), 4 (6).

## DETAILED ACCOUNT No. 45D.—CIVIL WORKS—IN CHARGE OF PUBLIC WORKS OFFICERS.

Vide APPENDIX, PAGE 174.

	Numbers.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			Brought forward		3,03,553		2,75,668		2,29,518		1,74,199
			DETAILS—contd.								
			CONSTRUCTION.								
			Engineer Establishment.								
			Imperial Service.								
Salaries—	3	4	Executive Engineers (800—1,250) .	40,200		42,938		37,200		}	95,251
	2	6	Assistant Engineers (380—750) .	32,640		47,904		12,960			
	5										
			Provincial Service.								
Salaries, etc.—	2	4	Executive Engineer (535—850) .	33,780		7,470		17,040		}	360
	5	5	Assistant Engineers (250—475) .	23,880		15,525		24,420			
	1		Electrical Inspector and Staff .	...		...		7,572			
	2		Temporary Engineers .	14,410		11,850		12,000			
			Leave Allowance .	...		1,717		...			
	10	19	Total	1,44,910		1,27,404		1,11,192			95,611
Establishment—			Upper Subordinate Establishment.								
	1	2	Sub-Engineers, 1st grade (400) .	...		...		...		}	15,423
	4	2	Do., 2nd „ (300) .	7,200		3,340		3,600			
			Do., 3rd „ (250) .	6,000		8,000		12,000			
	2	2	Do., Military .	...		...		...		}	7,515
	2	3	Supervisors, 1st grade (200) .	4,800		2,400		4,800			
			Do., 2nd „ (150) .	5,400		4,950		3,600			
	6	8	Do., Military .	...		...		...		}	9,515
	1	2	Overseers, 1st grade (100) .	9,600		9,200		8,244			
			Overseers, 2nd grade (80) .	1,920		2,760		960			
			Local Allowance .	...		...		2,286			894
			Temporary Upper Subordinate	21,600		12,491		7,680			5,640
			Sub-Divisional Allowances .	3,960		3,480		3,600			3,761
			Military Allowances .	1,044		...		...			...
	16	19	Total	61,524		46,621		46,770			42,748
			Lower Subordinate Establishment.								
	16	14	Sub-Overseers, 1st grade (50—70) .	10,080		9,240		11,520		}	22,406
	21	21	Do., 2nd „ (35—45) .	10,080		11,330		11,700			
	4	3	Do., 3rd „ (30—35) .	1,176		5,840		1,500			
			Temporary Sub-Overseers .	16,314		6,520		7,570			4,882
			Sub-Divisional Allowance .	360		...		...			...
			Local Allowances .	120		...		...			277
	41	38	Total	38,130		32,980		32,290			27,565
			Petty Establishment.								
	41	41	Store-keepers .	}	3,756	2,934	3,648	3,510	1,838	}	5,270
			Assistant Store-keeper .								
			Mistries .								
			Peons .								
			Chowkidars .								
			Khalasies .								
			Temporary Establishment .	2,462		3,087		3,510			1,838
			Total	6,218		6,021		7,158			5,270
			Carried over	2,50,732	3,06,553	2,12,976	2,75,668	1,97,410	2,29,518	1,71,194	1,74,199

(a) 2 (30), 1 (10), 4 (8), 7 (7), 27 (6).

## DETAILED ACCOUNT NO. 45D—CIVIL WORKS—IN CHARGE OF PUBLIC WORKS OFFICERS.

Vide APPENDIX, PAGE 174.

Numbers.		DETAILS.	Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
1913-14.	1913-15.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		CONSTRUCTION— <i>contd.</i>								
		Brought forward	2,50,782	3,06,553	2,12,976	2,75,668	1,97,410	2,20,518	1,71,194	1,74,199
		<b>Office Establishment.</b>								
5	5	Accountants, 1 (160—240), 4 (80—150)	8,772		9,344		9,948		6,857	
55	54	Clerks (a) . . . . .	26,820		26,144		26,388			
1		Cashier . . . . .					420			
13	13	Draftsman and Estimators (b)	9,300		9,228		9,264			
4	4	Duties 1, (11), 3 (8)	420		400		420			
25	24	Fees (c) . . . . .	1,884		1,824		1,776		39,834	
2		Office servants . . . . .					228			
		Local and leave Allowances . . . . .			2,000		5,262			
		Temporary Divisional and Sub-Divisional Establishment . . . . .	40,000		38,135		23,034		13,774	
		Other Allowances . . . . .	...						223	
		Travelling Allowances . . . . .	42,000		61,700		66,243		45,276	
1,05	1,00	Contingencies . . . . .	18,000		20,600		17,100		17,276	
		Grain Compensation Allowance . . . . .	2,241		...		...		...	
		<b>Total</b>		1,49,437		1,69,384		1,60,083		1,23,240
		<b>Ranchi Special Works Establishment.</b>								
		Special Officer . . . . .		...		...		...	2,901	
		<b>Medical Establishment.</b>								
		Native Doctor . . . . .	...		480				60	
		Compounder . . . . .							27	
		Temporary Establishment . . . . .	1,028		2,507				69	
		Other Allowances . . . . .	...		...				14	
		Travelling allowances . . . . .	...		...					
		<b>Total</b>		1,028		2,987		...		170
		Add—Contributions payable to Irrigation Branch for execution of works (P. 144) . . . . .	1,98,000		1,14,600		1,69,000		1,79,514	
		Ditto to District Boards . . . . .	12,400		11,585		10,864		12	
		Reserve for Temporary Establishment . . . . .	...		...		2,000		...	
		<b>TOTAL CONSTRUCTION</b>		6,11,647		5,11,532		5,39,357		4,77,031
		<b>Total Establishment</b>		9,18,200		7,87,200		7,68,875		6,51,230
		<b>Deduct—AMOUNT DEBITABLE TO—</b>								
		Imperial Military Works . . . . .	2,000		2,500		2,075		1,667	
		„ Civil Works (P. 147) . . . . .	75,000		37,700		41,800		24,166	
		„ Other Department . . . . .	...	77,000	...	40,200	43,875		2,590	28,423
		Net amount debitable to 45—Civil Works—Provincial . . . . .		8,41,200		7,47,000		7,25,000		6,22,807
		<b>TOOLS AND PLANTS.</b>								
		Miscellaneous . . . . .	2,835		3,478		...		123	
		Scientific Instruments and Drawing Materials . . . . .	6,000		6,317		2,400		4,523	
		Plant Machinery and Tools . . . . .	19,300		1,30,809		8,000		41,756	
		Navigation plant . . . . .	...		...		...		699	
		Office furniture . . . . .	3,000		2,964		2,000		3,132	
		Repairs and Carriage . . . . .	8,000		7,561		6,005		8,119	
		Motor Car and repairs . . . . .	100		71		...		219	
		Camp equipage . . . . .	1,200		1,200				9,614	
		Add the charge incurred in the Irrigation Branch, etc. . . . .	14,765				14,500		4,386	
		<b>Total</b>		55,200		1,52,400		32,905		72,571
		<b>Deduct—AMOUNT CHARGEABLE TO—</b>								
		Imperial Military Works . . . . .	200		200		205			
		„ Civil Works (P. 147) . . . . .	5,000		2,600		2,700			
				5,200		2,800		2,905		1,785
		Net amount debitable to Provincial Civil Works . . . . .		50,000		1,49,600		30,000		70,786

(a) 1 (85), 1 (80), 1 (75), 1 (70), 1 (60), 2 (55), 11 (50), 2 (45), 13 (40), 4 (35), 7 (30), 7 (25), 20—25, 1 (20).

(b) 1 (80—100), 2 (80) 1 (60—80), 1 (60—70), 1 (40—60), 1 (60), 1 (55), 2 (50), 1 (35), 1 (30), 1 (25).

(c) 1 (9), 4 (8), 2 (7), 17 (6).

ABSTRACT ACCOUNT No. 45.—CIVIL WORKS—IN CHARGE OF PUBLIC WORKS OFFICERS.				
	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
	Rs.	Rs.	Rs.	Rs.
<b>SUMMARY.</b>				
<i>IMPERIAL.</i>				
Original Works—				
(a) Civil Buildings . . . . .	2,98,000	1,36,300	1,19,000	65,820
Repairs . . . . .	54,000	39,400	64,000	52,280
Establishment . . . . .	75,000	37,700	41,800	24,166
Other Items . . . . .	3,000	1,600	1,700	1,587
For Rounding . . . . .	...	...	500	...
<b>Total Imperial</b> . . . . .	4,30,000	2,15,000	2,27,000	1,43,853
<i>PROVINCIAL.</i>				
Original Works—				
(a) Civil Buildings . . . . .	64,14,400	35,37,400	46,50,700	33,38,262
(b) Communications . . . . .	7,92,900	7,18,000	6,87,500	1,14,733
(c) Miscellaneous Public Improvement . . . . .	35,000	35,000	18,000	41,838
Repairs . . . . .	7,36,800	7,16,000	6,95,800	6,52,876
Establishment . . . . .	8,41,200	7,47,000	7,25,000	6,22,807
Other Items . . . . .	70,000	4,15,600	50,000	1,09,683
<b>Total Provincial</b> . . . . .	90,10,000	61,69,000	68,67,000	48,80,199
<b>GRAND TOTAL</b> . . . . .	94,40,000	63,84,000	70,94,000	50,24,052

## APPENDIX A.

## Statement showing the Distribution of Land Revenue.

	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
	Rs.	Rs.	Rs.	Rs.
Gross Land Revenue . . . . .	1,57,37,000	1,62,00,000	1,58,69,000	1,57,39,087
Deduct—Land Revenue wholly Imperial and Provincial . . . . .	26,39,000	32,02,000	27,88,000	—27,38,819
<b>TOTAL LAND REVENUE TO BE DIVIDED PROPORTIONALLY.</b>	<b>1,30,98,000</b>	<b>1,29,98,000</b>	<b>1,30,81,000</b>	<b>1,30,00,268</b>
Imperial Share (one-half)— Land Revenue Proper . . . . .	65,49,000	64,99,000	65,41,000	65,00,134
Provincial Share (one-half) . . . . .	65,49,000	64,99,000	65,40,000	65,00,134
<b>IMPERIAL.</b>				
Land Revenue wholly Imperial (Recoveries of Bihar Survey and Settlement Charges) . . . . .	5,37,000	11,00,000	7,50,000	6,58,516
Land Revenue Proper—Imperial Share . . . . .	65,49,000	64,99,000	65,41,000	65,00,134
	<b>70,86,000</b>	<b>75,99,000</b>	<b>72,91,000</b>	<b>71,58,650</b>
Transfers from Provincial to Imperial ( + ) and from Imperial to Provincial (—)				
Grant for the European Lunatic Asylum at Ranchi . . . . .	...	—10,00,000	...	...
Construction of quarters for the teachers of Middle English Schools . . . . .	...	—3,000	...	...
Non-recurring Assignment for Education . . . . .	...	...	...	—33,75,000
" for Sanitation . . . . .	...	...	...	—10,00,000
" for Discretionary Grants . . . . .	...	...	...	—12,00,000
" for Agriculture and Allied Objects . . . . .	...	—50,000	—50,000	...
" for Medical Relief and Allied Objects . . . . .	...	—50,000	—50,000	...
Recurring Assignment for Education . . . . .	—5,23,000	—5,23,000	—5,23,000	...
" for Sanitation . . . . .	—3,00,000	—3,00,000	—3,00,000	...
" in connection with the remission of Appropriation from cesses . . . . .	—22,92,000	—22,92,000	—22,92,000	...
Share of Expenditure on Fishery Experiments in Bengal . . . . .	+11,000	...	+15,000	...
Contribution to Bengal for forms supplied . . . . .	+2,32,000	+2,09,000	+2,32,000	+2,32,000
Share of cost in connection with the Electrical Engineer . . . . .	+8,000	+8,000	+8,000	+7,572
For Improvement of Sanitary Service . . . . .	—33,000	—33,000	—33,000	—24,000
Fixed Adjustment under the Provincial Settlement . . . . .	+2,36,000	+2,36,000	+2,36,000	+2,36,000
Recurring grant-in-aid for education . . . . .	—4,70,000	—4,70,000	—4,70,000	—4,70,000
Contribution for Famine Relief Scheme . . . . .	—2,00,000	—2,00,000	—2,00,000	—2,00,000
" Private Colleges in Bihar . . . . .	—21,000	—21,000	...	...
" Indigo Research Work . . . . .	+3,000	...	...	...
Grant of Bonus of $\frac{1}{2}$ a month's pay to the clerks of Wards Department . . . . .	...	...	...	(a)
Grant for upkeep of the Veterinary School, Belgachia . . . . .	+20,000	+20,000	+20,000	+20,000
" improvement of aided English Secondary School . . . . .	—60,000	—60,000	—60,000	—60,000
" improvement of Hostels . . . . .	...	...	...	—3,00,000
" Archaeological Expenditure in Bihar and Orissa . . . . .	...	...	...	—8,000
" payment of Coronation Durbar Bonus to the Clerks of the Certificate Establishment . . . . .	...	...	...	—1,392 (a)
Contribution to Rajkumar College, Raipur . . . . .	+5,000	...	...	...
Payments of stipends to Sham Salulamas, &c. . . . .	—1,000	—1,000	...	—600
Contribution for Law Charges . . . . .	—15,000	—15,000	...	...
Further grant for Education . . . . .	—1,00,000	...	...	...
For remission of certain recoveries from Local bodies . . . . .	—14,000	...	...	...
<b>NET TRANSFERS</b>	<b>—35,14,000</b>	<b>—45,45,000</b>	<b>—34,67,000</b>	<b>—61,43,420</b>
<b>TOTAL IMPERIAL</b>	<b>35,72,000</b>	<b>30,54,000</b>	<b>38,24,000</b>	<b>10,15,230</b>
<b>PROVINCIAL.</b>				
Land Revenue wholly Provincial . . . . .	21,02,000	21,02,000	20,38,000	20,80,303
Ditto, Provincial Share . . . . .	65,49,000	64,99,000	65,40,000	65,00,134
Net Transfers . . . . .	35,14,000	45,45,000	34,67,000	61,43,420
<b>TOTAL PROVINCIAL</b>	<b>1,21,65,000</b>	<b>1,31,46,000</b>	<b>1,20,45,000</b>	<b>1,47,23,857</b>
<b>GRAND TOTAL</b>	<b>1,57,37,000</b>	<b>1,62,00,000</b>	<b>1,58,69,000</b>	<b>1,57,39,087</b>

(a) Both for Certificate and Wards Establishment.

**APPENDIX B.**

*tatement showing under Minor Heads the provision made in the Estimates and the amounts included in the Accounts on account of Exchange Compensation Allowance.*

	BUDGET ESTIMATE, 1914-15.			REVISED ESTIMATE, 1913-14.			BUDGET ESTIMATE, 1913-14.			ACCOUNTS, 1912-13.		
	Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.
<b>3. Land Revenue—</b>												
Survey and Settlement . . . . .	4,480	648	5,128	5,377	180	5,557	4,425	...	4,425	5,116	...	5,116
Charges of District Administration . . . . .	...	22,810	22,810	...	17,400	17,400	...	22,342	22,342	...	17,616	17,616
Land Records . . . . .	...	2,296	2,296	...	2,096	2,096	...	2,296	2,296	...	1,962	1,962
	4,480	25,754	30,234	5,377	19,676	25,053	4,425	24,638	29,063	5,116	19,578	24,694
<b>9. Customs—</b>												
Sea Customs, etc. . . . .	188	...	188	188	...	188	188	...	188	188	...	188
<b>18. General Administration—</b>												
Civil offices of Account and Audit . . . . .	1,667	525	2,192	926	565	1,491	1,733	450	2,183	1,039	523	1,562
Staff and Household of Lieutenant-Governor . . . . .	...	563	563	...	563	563	...	563	563	...	518	518
Legislative Council . . . . .	...	...	...	...	...	...	...	...	...	...	66	66
Civil Secretariats . . . . .	...	6,240	6,240	...	5,971	5,971	...	6,960	6,960	...	6,218	6,218
Board of Revenue . . . . .	...	2,680	2,680	...	2,680	2,680	...	2,680	2,680	...	2,397	2,397
Commissioners . . . . .	...	8,000	8,000	...	8,000	8,000	...	8,000	8,000	...	7,980	7,980
Inspector-General of Stamps, Registration, etc. . . . .	...	...	...	...	...	...	...	1,600	1,600	...	...	...
	1,667	18,008	19,675	926	17,779	18,705	1,733	20,253	21,986	1,039	17,702	18,741
<b>19. A Law and Justice—</b>												
<b>Courts of Law—</b>												
Law Officers . . . . .	...	...	...	...	1,616	1,616	...	...	...	...	431	431
Civil and Sessions Courts . . . . .	...	15,360	15,360	...	16,000	16,000	...	16,800	16,800	...	15,827	15,827
Criminal Courts . . . . .	...	22,810	22,810	...	17,400	17,400	...	22,342	22,342	...	17,617	17,617
	...	38,170	38,170	...	35,016	35,016	...	39,142	39,142	...	33,875	33,875
<b>19B. Law and Justice—</b>												
<b>Jails—</b>												
Jails . . . . .	...	2,333	2,333	...	1,900	1,900	...	1,241	1,241	...	1,849	1,849
Jail Manufactures . . . . .	...	173	173	...	100	100	...	476	476	...	...	...
	...	2,506	2,506	...	2,000	2,000	...	1,717	1,717	...	1,849	1,849
<b>20. Police —</b>												
Superintendence . . . . .	...	4,600	4,600	...	4,600	4,600	...	4,600	4,600	...	4,829	4,829
District Executive Force . . . . .	...	13,650	13,650	...	11,000	11,000	...	13,750	13,750	...	10,358	10,358
Railway Police . . . . .	...	2,006	2,006	...	...	...	...	1,182	1,182	...	...	...
Criminal Investigation Department . . . . .	...	1,650	1,650	...	1,650	1,650	...	1,650	1,650	...	1,427	1,427
	...	21,906	21,906	...	17,250	17,250	...	21,182	21,182	...	16,614	16,614
Carried over . . . . .	6,335	1,06,344	1,12,679	6,491	91,721	98,212	6,346	1,06,932	1,13,278	6,343	89,618	95,961

## Statement showing under Minor Heads the provision made in the Estimates, etc.—contd.

	BUDGET ESTIMATE, 1914-15.			REVISED ESTIMATE, 1913-14.			BUDGET ESTIMATE, 1913-14.			ACCOUNTS, 1912-13.		
	Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.
Brought forward . . . . .	6,335	1,06,844	1,12,679	6,491	91,721	98,212	6,346	1,06,932	1,13,278	6,343	89,618	95,961
<b>22. Education—</b>												
Direction . . . . .	...	2,025	2,025	...	1,800	1,800	...	1,988	1,988	...	1,765	1,765
Inspection . . . . .	...	2,303	2,303	...	1,600	1,600	...	2,438	2,438	...	1,237	1,237
Government Colleges, General . . . . .	...	4,838	4,838	...	3,000	3,000	...	3,788	3,788	...	2,807	2,807
Government Schools { General . . . . .	...	750	750	...	300	300	...	1,134	1,134	...	243	243
{ Special . . . . .	...	1,425	1,425	...	1,325	1,325	...	1,275	1,275	...	1,206	1,206
Miscellaneous . . . . .	...	...	...	...	3,000	3,000	...	...	...	...	...	...
	...	11,341	11,341	...	11,025	11,025	...	10,623	10,623	...	7,258	7,258
<b>23. Ecclesiastical—</b>												
Ecclesiastical Establishments . . . . .	...	...	...	...	...	...	...	...	...	41	...	41
<b>24. Medical—</b>												
Medical Establishment . . . . .	..	15,130	15,130	...	13,167	13,167	...	14,454	14,454	...	12,339	12,339
Sanitation and Vaccination . . . . .	...	2,025	2,025	...	2,000	2,000	...	2,025	2,025	...	2,050	2,050
Grants for Medical Purposes . . . . .	...	...	...	...	...	...	...	...	...	...	460	460
Medical School and Colleges . . . . .	...	...	...	...	...	...	...	300	300	...	...	...
Lunatic Asylum . . . . .	...	...	...	...	...	...	...	187	187	...	...	...
	...	17,155	17,155	...	15,167	15,167	...	16,966	16,966	...	14,849	14,849
<b>25. Political—</b>												
Political Agents . . . . .	...	1,296	1,296	...	1,230	1,230	...	1,296	1,296	...	1,347	1,347
<b>26. Scientific and other Minor Departments—</b>												
Veterinary and Stallion charges . . . . .	615	...	615	600	...	600	585	...	585	509	192	701
Agriculture . . . . .	...	1,296	1,296	...	1,062	1,062	...	1,296	1,296	...	1,517	1,517
Registrar, Co-operative Credit Societies . . . . .	...	888	888	...	800	800	...	1,296	1,296	...	1,188	1,188
	615	2,184	2,799	600	1,952	2,552	585	2,592	3,177	509	2,897	3,406
<b>Public Works Heads—</b>												
35. Protective Irrigation Works . . . . .	...	...	...	...	...	...	...	...	...	1,563	...	1,563
42. Major Works, Working Expenses . . . . .	903	902	1,805	770	771	1,541	1,973	1,974	3,947	1,726	1,725	3,451
43. Minor Works and Navigation . . . . .	661	661	1,322	1,175	1,175	2,350	1,090	1,090	2,180	1,062	1,062	2,124
45. Civil Works . . . . .	...	2,831	2,831	...	2,775	2,775	...	3,771	3,771	...	1,336	1,336
<b>GRAND TOTAL</b> . . . . .	8,514	1,42,714	1,51,228	9,036	1,25,816	1,34,852	9,994	1,45,244	1,55,238	11,244	1,20,092	1,31,336





## BIHAR AND ORISSA.

### *Numerical Strength of Sanctioned Establishments, 1914-15.*

N.B.—The following Establishments are not shown in the Appendix, as some of them are located in one district only, while others are petty Establishments, the details of which, as far as available, are given in the body of the Estimate.

Name of Establishment.	Reference to Estimate page.	Where located.	Name of Establishment.	Reference to Estimate page.	Where located.
<b>3.—LAND REVENUE—</b>			<b>20.—POLICE—</b>		
Survey and Settlement (4) . . . . .	24—30	In different districts.	Superintendence . . . . .	71	Ranchi.
Charges of District Administration—			District Executive Force—		
General Establishments—			Training Schools for Sub-Inspectors and Constables . . . . .	73	In different districts.
Motor Establishment . . . . .	32	Cuttack.	Other Police . . . . .	75	...
Boat Establishment . . . . .	32	Cuttack.	Village Police . . . . .	76	...
Elephant Establishment . . . . .	32	Palamau.	Special Police . . . . .	76—77	...
Partition Establishment . . . . .	34	In different districts.	Railway Police . . . . .	78—80	Mozaffarpore.
Land Records—			Cattle Pounds, Provincial . . . . .	80	In different districts.
Superintendence . . . . .	36	Ranchi.	Criminal Investigation Department . . . . .	81	Ranchi.
<b>6.—STAMPS—</b>			<b>21.—PORTS AND PILOTAGE—</b>		
Superintendence . . . . .	39	Patna.	Pilotage and Pilot Establishments . . . . .	82	Balasore.
Charges on sale of court-fee stamps Establishment . . . . .	39	Hazaribagh.	<b>22.—EDUCATION—</b>		
<b>7.—EXCISE—</b>			Direction . . . . .	83	Ranchi.
Superintendence . . . . .	40	Ranchi.	Government Colleges—Professional—		
<b>8.—PROVINCIAL RATES—</b>			Law Colleges . . . . .	87	Patna.
Collection of rates and cesses . . . . .	42	In different districts.	Training College for Teachers . . . . .	88	Ditto.
<b>9.—CUSTOMS—</b>			Government Schools—General—		
Sea Customs—Salaries, etc.—			High School for Girls . . . . .	91	Cuttack.
Port Offices . . . . .	43—44	Balasore, Cuttack and Puti.	Primary Schools for Boys and Girls, Provincial . . . . .	91—92	In different districts.
<b>10.—ASSESSED TAXES—</b>			Government Schools—Special—		
District Establishments . . . . .	45	Several districts.	Guru Training Schools . . . . .	93	In different districts.
<b>12.—REGISTRATION—</b>			Training School for Mistresses . . . . .	93	Patna.
Superintendence . . . . .	47	Ranchi.	Technical Industrial Schools . . . . .	95	In different districts.
<b>18.—GENERAL ADMINISTRATION—</b>			Reformatory Schools . . . . .	96	Hazaribagh.
Civil Offices of Account and Audit, Imperial . . . . .	50	Ranchi and Patna.	Other Miscellaneous Schools . . . . .	97	In different districts.
Civil Offices of Account and Audit, Provincial . . . . .	51		Miscellaneous—		
Staff and Household of the Lieut.-Governor . . . . .	51		Text Book Committee and Oriental Public Library . . . . .	100	Patna.
Legislative Council . . . . .	52		<b>24.—MEDICAL—</b>		
Civil Secretariats . . . . .	53—55		Medical Establishment—		
Executive Council . . . . .	52		Superintendence . . . . .	103	In different districts.
Board of Revenue . . . . .	56		Reserve Medical Officers and Subordinates . . . . .	105	
Inspector General of Stamps, etc. . . . .	58		Sanitation and Vaccination . . . . .	107—109	
<b>19A.—LAW AND JUSTICE—COURTS OF LAW—</b>			Lunatic Asylum . . . . .	111	Patna.
Law Officers (except Mofussil Establishment) . . . . .	59	Ranchi.	<b>25.—POLITICAL—</b>		
Criminal Courts—			Political Agents . . . . .	112	Cuttack.
Elephant Establishment (b) . . . . .	62	Orissa, Cuttack.	<b>26.—SCIENTIFIC AND OTHER MINOR DEPTS.—</b>		
Tributary Mehals (Orissa) . . . . .			Veterinary and Stallion charges . . . . .	113—114	In different districts.
<b>19B.—LAW AND JUSTICE—JAILS—</b>			Agriculture . . . . .	115—118	Ditto.
Jails—			Provincial Statistics . . . . .	119	...
Superintendence . . . . .	63	Ranchi.	Inland Labour Transport . . . . .	120	...
Clerical, etc., Establishment . . . . .	64	In different districts.	Registrar of Co-operative Societies . . . . .	120	Ranchi.
Jail Manufactures . . . . .	69	...	<b>30.—STATIONERY AND PRINTING—</b>		
			Government Presses . . . . .	124—130	Ranchi, Patna and Gaya.
			<b>32.—MISCELLANEOUS—</b>		
			Petty Establishments, Provl. (a) . . . . .	132	In different districts.
			<b>43.—IRRIGATION—MINOR WORKS &amp; NAVY.—</b>		
			Establishments Provl. (b) . . . . .	145	Ditto.
			<b>45.—CIVIL WORKS—</b>		
			In charge of Civil Officers, Provl.—		
			Establishments, Provl. (b) . . . . .	149	Ditto.

(a) Numerical strength of those establishments is partly given in the Estimate.  
 (b) Ditto ditto is not given in the Estimate.

Statement showing the Numerical Strength of the Sanctioned Establishments

DISTRICT.	CHARGES OF DISTRICT ADMINISTRATION—OFFICERS					CHARGES OF DISTRICT ADMINISTRATION GENERAL ESTABLISHMENT									
	GENERAL ESTABLISHMENTS					COLLECTORS' CHIEF OFFICE ESTABLISHMENT				COLLECTOR'S CERTIFICATE ESTABLISHMENT		KANUNGO ESTABLISHMENTS (UNDER DIVISIONAL COMMISSIONERS)			
	Collectors and Magistrates and Provincial Service Officers	Joint-Magistrates and Deputy Collectors	Assistant Magistrates and Collector	Deputy Collectors and Deputy Magistrates, Subordinate Executive Service	Sub-Deputy Magistrates and Sub-Deputy Collectors	Clerks	Apprentices	Peons	Servants, etc	Clerks	Servants	Kanungoes.	Chamman, Measurers, etc	Clerks	Servants.
PATNA DIVISION															
Patna . . . . .	1	2	2	14	5	73	14	...	181	7	1	7	7	...	...
Gya . . . . .	1	.	1	11	4	68	10	5	117	6	1				
Shahabad . . . . .	1	1	4	10	6	66	9	5	115	7	1				
TIRHUT DIVISION.															
Champaran . . . . .	1	1	1	5	1	38	5	3	44	1	.	1	1	...	...
Saran . . . . .	1	1	3	5	4	70	11	5	134	10		3	3	.	..
Mozufferpore . . . . .	1	2	1	11	4	71	12	3	85	9	1	2	2	.	...
Darbhanga . . . . .	1	2	3	10	9	60	11	3	113	8	1	2	2		
BHAGALPORE DIVISION.															
Bhagalpore . . . . .	1	1	1	9	1	52	8	2	72	2		3	3	..	..
Monghyr . . . . .	1	2	1	7	5	65	8	3	78	6		2	2	.	7
Purneah . . . . .	1	1	1	9	2	48	4	2	67	2		1	1	..	...
Dumka . . . . .	1		1	20	6	51	11	2	105			6	7	...	.
ORISSA DIVISION															
Cuttack . . . . .	1	1	1	8	3	78	12	3	98	2	1	26	26	..	...
Angul . . . . .	...	...	..	3	1	23	2	1	29		.	10	10	2	..
Balasore . . . . .	1	.		5	2	53	6	3	42	2	.	13	13	.	..
Puri . . . . .	1	..	1	6	3	47	6	3	32	3	..	11	11	...	..
Sambalpur . . . . .	1	1	...	5	4	43	5	.	56	..	...	.	.	...	...
CHOTA-NAGPORE DIVISION.															
Ranchi . . . . .	1	1	...	12	3	43	6	2	48	1	..	1	2	...	...
Hazaribagh . . . . .	1	1	...	5	2	32	4	2	41	1	...	1	2	...	...
Palamau . . . . .	1	1	...	4	1	26	4	1	23	1	...	1	1	...	...
Manbhum . . . . .	1	2	...	5	2	42	5	2	57	1	...	1	1	...	...
Singbhum . . . . .	1	1	...	5	...	31	3	2	37	...	...	1	2	...	...
Undistributed . . . . .															
	20	21	27	172	71	1,080	156	52	1,574	69	6	95	99	2	7
	...	...	7	28	8	...	..	...	...	...	...	...	...	...	...
Total	20	21	34	200	79	1,080	156	52	1,574	69*	6	95	99	2	7

BIHAR AND ORISSA—APPENDIX C.

in each District included in the Budget Estimate for 1914-15.

REVENUE.

ESTABLISHMENTS				MANAGEMENT OF GOVERNMENT ESTATES						LAND RECORDS.				
SUB-DIVISIONAL ESTABLISHMENT		MANAGEMENT OF PRIVATE ESTATES, ETC		COLLECTION OF REVENUE						DISTRICT CHARGES				
Clerks	Servants	Clerks	Servants	Deputy Collector	Superintendent of Market—Sub-Deputy Collectors	Tehsildars	Clerks	Patwaries	Servants	Establishment.				
										Subdt and Asst Supdt	Revenue Inspectors	Clerks (50 and less)	Patwaries	...
23	21	2	1	...	..	9	4	10	5	..	...	7	...	...
21	13	3	1	...	..	15	4	...	...	...	...	4	...	...
24	15	3	1	.	...	9	5	1	3	..	.	4	...	...
7	1	5	2	.	..	..	..	..	.	.	.	...	...	...
17	7	1	1	...	...	2	..	2	1	.	.	4	...	...
15	9	3	2	...	..	..	..	.	...	...	.	9	...	...
15	10	2	1	..	...	1	..	..	1	..	..	5	...	...
16	12	7	2	...	.	..	2	2	5	.	..	...	...	...
11	6	3	1	..	..	1	3	...	1	.	..	5	...	...
13	10	..	..	.	..	..	1	..	1	...	.	..	...	...
64	44	3	..	...	1	1	1	...	2	...	.	...	...	...
25	14	2	...	...	...	2	4	..	15	..	...	6	...	...
5	9	.	...	...	..	..	1	...	1	.	.	...	...	...
8	4	..	..	...	...	3	4	...	5	..	...	...	...	...
10	18	1	...	...	1	...	21	...	33	...	...	...	...	...
9	.	1	.	...	..	...	...	...	...	2	10	2	217	...
12	23	2	1	..	..	3	1	...	13	...	...	...	...	...
8	6	1	2	...	...	3	3	...	12	...	...	...	...	...
...	...	1	...	1	...	4	17	...	54	...	...	...	...	...
7	7	2	1	...	...	...	...	..	...	...	...	...	...	...
...	...	2	...	...	..	...	...	...	5	...	...	...	...	...
315	234	44	16	1	2	53	74	15	241	2	10	46	217	...
1	...	...	...	...	...	...	...	...	...	...	...	...	...	...
316	234	44	16	1	2	53	74	15	241	2	10	46	217	...

Statement showing the Numerical Strength of the Sanctioned Establishments

DISTRICTS.	7—EXCISE.									
	DISTRICT EXECUTIVE ESTABLISHMENTS							DISTILLERIES		
	SADDLE ESTABLISHMENTS			INSPECTION AND PREVENTION				DISTRICT ESTABLISHMENTS		
	Deputy Collector (200—500)	Clerks	Scendants	Preventive Inspectors 100 200	Sub-Inspectors (above 50)	Sub-Inspectors (50 and less)	Scendants	Assistant Distillery Inspector	Superintendents Deputy Superintendents	Scendants
BHAGALPORE DIVISION.										
Bhagalpur	1	7	2	2	1	7	20	..	1	5
Monghyr	1	6	2	1		11	22	...		6
Purneah	1	6	2	1		6	12	...	...	...
Doomkrah	1	7	2	2	1	5	31		2	20
ORISSA DIVISION										
Cuttack				1	2	1	15	..	2	1
Angul			1		1	2	4	...	...	..
Bhubaneswar			1		1	1	8	..	..	4
Puri		1	1	1	3	1	10	...	..	1
Sambalpur		2	1	1		5	22	...	1	...
PATNA DIVISION										
Patna	1	5	2	2	5	7	59	...	..	6
Gy	1	1	2	2	3	10	52	..	...	4
Shahabad	1	6	1	1	4	6	45		...	4
TIBHUT DIVISION										
Champaran		3	2	2	1	5	42		...	5
Saran	1	5	2	1	5	6	41	...	...	4
Mor/uffarpore	1	5	2	1	2	10	62	...	1	4
Darbhanga	1	5	2	1	2	6	51	...	...	4
CHOTA-NAGPORE DIVISION										
Ranchi	1	3	2	1	2	5	21	1	1	1
Hazaribagh	1	3	1	...	2	3	24	...	...	4
Palamanu	...	2	1	1	1	3	16	...	...	...
Manbhum	1	4	1	2	3	5	18	...	3	...
Singhbhum	...	1	1	1	1	3	16	...	...	2
Un-allotted	...	...	..	...	...	...	...	..	...	...
Total	14	86	34	24	41	111	595	1	11	75

in each District included in the Budget Estimate for 1914-15—contd.

11.—FOREST											
FOREST DIVISIONS	B—ESTABLISHMENTS										
	OFFICIALS					SUBORDINATE FOREST AND DEPT ESTABLISHMENT				OFFICE ESTABLISH- MENT	
	Con- servator	Deputy Con- serva- tors	Assistan Con- serva- tors	Extra Deputy Con- servators	Extra Assistant Conser- vators Probationers	Ran- gers	Deputy Rangers	For- sters	Guards	Clerks	Peons
Direction . . . . .	1	.	1		.		..		.	9	6
Palamau . . . . .	.	..	..		1	2	4	3	41	3	3
Singbhum . . . . .	.	2	1		1	4	8	7	80	6	3
Angul . . . . .			..	..	1	2	2	4	32	3	3
Puri . . . . .	...	...		1	1	1	1	4	41	4	3
Santhal Parganas . . . . .	..	...	...	1	1	...	3	1	31	2	3
Sambalpur . . . . .	...	..	...	...	1	2	1	6	55	4	3
Kalhan . . . . .	.	...	.	.	...	1	4	4	47	3	3
Reserve . . . . .	...	1	.	...	1	...	.	...	..	...	...
TOTAL . . . . .	1	3	2	2	7	12	26	29	327	34	27

Statement showing the Numerical Strength of the Sanctioned Establishments

DISTRICTS.	12.—Registration.					
	DISTRICT CHARGES.					
	DISTRICT SUB-REGISTRARS.			SUB-REGISTRAR.		
	Dist. Sub-Registrars.	Clerks (on 50 and less)	Servants.	Sub-Registrars and Probationers.	Clerks and Mohurrs.	Peons.
PATNA DIVISION.						
Patna . . . . .	1	3	2	8	17	9
Gya . . . . .	1	5	3	6	8	5
Shahabad . . . . .	1	4	2	6	12	6
TIRHUT DIVISION.						
Champaran . . . . .	1	5	2	4	3	3
Saran . . . . .	1	7	2	10	21	9
Muzafferpore . . . . .	1	8	3	13	29	12
Darbhanga . . . . .	1	5	2	8	22	9
BHAGALPORE DIVISION.						
Bhagalpore . . . . .	1	4	3	9	15	7
Monghyr . . . . .	1	4	2	7	14	7
Purneah . . . . .	1	4	3	9	11	7
Dumka . . . . .	...	2	1	3	8	4
ORISSA DIVISION.						
Cuttack . . . . .	1	5	3	8	16	9
Angul . . . . .	...	1	...	...	...	...
Balasore . . . . .	1	6	...	4	10	4
Puri . . . . .	1	3	3	3	7	3
Sambalpur . . . . .	...	2	1	2	1	1
CHOTA-NAGPORE DIVISION.						
Ranchi . . . . .	1	4	3	3	5	3
Hazaribagh . . . . .	1	2	2	4	6	4
Palamau . . . . .	...	2	1	3	1	1
Manbhum . . . . .	1	4	3	7	14	7
Singbhum . . . . .	...	1	1	1	1	1
Undistributed . . . . .	...	...	...	2	...	...
Total . . . . .	16	86	43	117	226	108
13.—General Administration.						
COMMISSIONERS.						
DIVISIONS.	GENERAL ESTABLISHMENT. (a)					
	Officers.	Main Office.				Partition Establishment
		Clerks from 71 to 100.	Clerks on 70 and less.	Apprentice.	Servants.	
	Commissioners.	Clerks from 101 to 200.	Clerks from 51 to 100.	Clerks on 50 and less.	Servants.	Clerks on 50 and less.
Patna . . . . .	1	2	5	11	11	1
Tirhut . . . . .	1	2	5	11	5	2
Bhagalpore . . . . .	1	2	5	11	5	...
Orissa . . . . .	1	2	5	16	4	...
Chota Nagpore . . . . .	1	2	5	14	...	...
TOTAL . . . . .	5	10	25	65	19	11

For the purpose of the Revenue Record Room and Woods Establishments the numerical strength is not shown in the following.

in each District included in the Budget Estimate for 1914-15—contd.

DISTRICTS AND SUB-DIVISIONS.	19A.—LAW AND JUSTICE—COURTS OF LAW.																
	LAW OFFICERS.		CIVIL AND SESSIONS COURTS—OFFICERS.				CIVIL AND SESSIONS COURTS—ESTABLISHMENTS.										
	Mofussil Establishments.	Government Pleaders and Public Prosecutors.	District and Sessions Judges including Judicial Commissioners.	Subordinate Judges.	Munsiffs.	District and Sessions Judges' Establishments.						Subordinate Judges' Establishments.			Munsiffs' Establishments.		
						Translators.	Civil Courts Amcens.	Clerks.			Servants.	District Courts Establishment.			Sheristadars 51-100.	Mohurrirs (50 and less).	Servants.
								From 101-200.	51-100.	50 and less.		From 51-100.	50 and less.	Servants.			
BHAGALPORE DIVISION.																	
Bhagalpore . . . .	1		2	2	5	1	1	1	3	19	15	3	9	12	6	53	23
Monghyr . . . .	1		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Purneah . . . .	1		1	1	5	1	...	1	2	11	11	1	3	4	3	26	10
Nya Doonka . . . .	1		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
ORISSA DIVISION.																	
Cuttack . . . .	1		1	1	11	1	...	1	3	15	15	1	4	4	5	55	29
Sambalpur . . . .	1		1	1	4	...	...	...	...	...	...	...	...	...	...	...	...
Balasore . . . .	1		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Puri . . . .	1		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
PATNA DIVISION.																	
Patna . . . .	1		1	3	5	1	...	1	2	13	20	3	9	11	3	19	12
Gya . . . .	1		1	1	4	1	...	1	2	10	9	2	6	8	2	16	8
Shahabad . . . .	1		1	1	5	...	1	1	3	13	12	2	6	5	3	23	9
TIRHUT DIVISION.																	
Champaran . . . .	1		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Saran . . . .	1		1	2	6	1	1	1	3	15	12	2	6	6	3	33	10
Mozufferpore . . . .	1		1	3	5	1	...	1	3	15	11	2	6	6	3	27	12
Darbhanga . . . .	1		1	1	6	1	...	1	3	14	9	1	3	3	3	40	11
CHOTA-NAGPORE DIVISION.																	
Palamau . . . .	1	}	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...
Ranchi {Collector . . . .	1		...	...	3	...	1	1	3	9	10	1	7	8	4	25	11
Commr. . . .	...		1	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Hazaribagh . . . .	1		...	1	3	...	...	...	...	...	...	...	...	...	...	...	...
Manbhum . . . .	1		...	1	4	1	...	1	2	9	13	2	9	10	3	29	12
Singbhum . . . .	1	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	
Undistributed . . . .	5		...	1	...	...	...	...	...	...	...	...	...	...	...	...	
Total . . . .	25		12	19	68	9	4	11	29	143	137	20	68	77	38	346	147

Statement showing the Numerical Strength of the Sanctioned Establishments								
Number of items.	DISTRICTS	19A.—Law and Justice— Courts of Law <small>contd</small> CIVIL AND SESSIONS COURTS— <small>contd</small>			19B.—Law JA			
		PROCESS SERVING ESTABLISHMENT			DISTRICT			
		District and Sessions Courts			Officers			Number of items
		Nazims (100—200)	Naib Nazims and Nazims' Clerks (50 and less)	Peons	Supdts	Jailors	Asst Jailors including Probationers and Apprentice Assistant Jailors	
BHAGALPORE DIVISION								
1	Bhagalpore . . . . .	1	11	283				1
2	Monahya . . . . .				1	1	2	2
3	Patna . . . . .	1	6	173	1	1	1	3
4	Nya Doomka . . . . .				1	1	1	1
ORISSA DIVISION								
5	Cuttack . . . . .	1	11	230	1	1	2	5
6	Angul . . . . .				1	1	1	6
7	Balasoore . . . . .				1	1	2	7
8	Puri . . . . .				1	1	1	8
9	Sambalpur . . . . .				1	1	1	9
PATNA DIVISION								
10	Patna . . . . .	1	1	116	1	1	1	10
11	Gyrow . . . . .	1	3	81	1	1	3	11
12	Shahabad . . . . .	1	1	123	1	1	1	12
TIRHUT DIVISION								
13	Champaran . . . . .				1	1	2	13
14	Saran . . . . .	1	8	149	1	1	1	14
15	Muzaffarpore . . . . .	1	10	191	1	1	1	15
16	Dubhanga . . . . .	1	9	171	1	1	1	16
CHOTA-NAGPORE DIVISION								
17	Ranchi . . . . .	1	7	89	1	1	1	17
18	Palamau . . . . .	..			1	1	1	18
19	Hazaibagh . . . . .		..	...			..	19
20	Manbhum . . . . .	1	7	115	1	1	1	20
21	Singbhum . . . . .		...		1	1	1	21
22	Judicial Commissioner . . . . .		..				..	22
23	Undistributed . . . . .				...	...	...	23
Total		11	85	1,721	19	19	25	



*in each District included in the Budget Estimate for 1914-15—contd.*

and Justice—Jails.							
ILS							
JAILS				SUBSIDIARY JAILS			
Number of items	Warder Establishment.	Mental and other Establishment Servants.	Medical Establishment Sub-Assistant Surgeon	Deputy Superintendent Officers	Medical Establishment Sub-Assistant Surgeon	Warder Establishment Fixed	Reference Number
1	.	...		.	3	15	1
2	31	...	1	2		10	2
3	31	..	1		2	10	3
4	12	...	1	1	1	25	4
5	36	.	1	.	3	15	5
6	12	1	1	.	1	7	6
7	26	...	1		1	5	7
8	26	.	1	.	1	5	8
9	26		1	.	1	5	9
10	31	...	1	3	1	20	10
11	47	...	1		3	15	11
12	31	...	1	2	1	15	12
13	31		1	1	.	5	13
14	31	...	1	.	2	10	14
15	33	..	1	.	2	10	15
16	31	...	1	2	.	10	16
17	26	1	1	1	1	10	17
18	12	2	1	.	...	...	18
19	...	..	...	1	...	5	19
20	26	...	1	1	...	5	20
21	26	...	1	...	...		21
22	..		...	...	..	...	22
23	...	...	..	.	..	...	23
525	4	(a)19	14	(b)26	202		24

  

JAILS—CENTRAL JAILS.							
OFFICERS.				WARDEN ESTABLISHMENT		MEDICAL ESTABLISHMENT	
Superintendents	Medical Officers	Deputy Superintendents	Jailors	Deputy Jailors	Assistant Jailors and Probationers.	Warders and Guards	Servants
1	.	1	1	1	4	72	3
1	...	1	1	1	3	95	2
...	1	...	1	1	3	56	4
2							9
1							6
2							1
3							1
4							1
5							1
6							1
7							1
8							1
9							1
10							1
11							1
12							1
13							1
14							1
15							1
16							1
17							1
18							1
19							1
20							1
21							1
22							1
23							1
24							1
25							1
26							1
27							1
28							1
29							1
30							1
31							1
32							1
33							1
34							1
35							1
36							1
37							1
38							1
39							1
40							1
41							1
42							1
43							1
44							1
45							1
46							1
47							1
48							1
49							1
50							1

(c) Includes allowances to 2 Sub-Assistant Surgeons in charge of Dispensaries.  
(d) Sub-Assistant Surgeons in receipt of allowances.

(b) Sub-Assistant Surgeons in receipt of allowances.

Statement showing the Numerical Strength of the Sanctioned Establishments

Reference Number.	DISTRICTS	20. POLICE.															Reference Number	
		DISTRICT EXECUTIVE FORCE																
		DISTRICT POLICE.							DISTRICT POLICE									
		Officers			Establishment				Hospital Establishment		Police Force							
		Superintendent of Police	Assistant Superintendents	Deputy Supdt	Clerks	Mohurirs	Servants	Boat Establishments	Sub-Assistant Surgeon	Compounders	Inspectors	Sub-Inspectors	European Constables	Mounted Constables	Head Constables	Constables.		Chowkidars
BHAGALPORE DIVISION.																		
1	Bhagalpoie .	.	2	.	5	3	1	.	1							.	1	
2	Monghyi .	1	..	1	5	3	1	.	1							..	2	
3	Purneah .		3	1	5	3	1		1	1						..	3	
4	Nya Doomka .	1	.	1	5	3	1		1	1						..	4	
ORISSA DIVISION.																		
5	Sambalpur .	.	.	2	4	2	1		1	1						..	5	
6	Cuttack .	1		1	1	3	1	29	1								6	
7	Balasore .	1			4	2	1	7	1	1						..	7	
8	Puri .	1			4	3	1	9	1	1							8	
9	Angul .		1		.	2	1		1							..	9	
PATNA DIVISION.																		
10	Patna .	.	1	2	7	5	1		1	1						..	10	
11	Gya .	.	2	1	5	1	1		1							7	11	
12	Shahabad .	1	2		5	3	1		1							21	12	
TIRHUT DIVISION																		
13	Champuran .		1	1	4	2	1		1		Provincial scale	Provincial scale.	Provincial scale.	Provincial scale.	Provincial scale.	Provincial scale.	9	
14	Saran .	1	1	.	5	3	1		1	1						..	14	
15	Mozufferpore .		2		5	3	1		1							51	15	
16	Darbhanga .	1	1	1	5	3	1	.	1							46	16	
CHOTA-NAGPORE DIVISION.																		
17	Ranchi .	1	2	..	4	2	1	..	1	...						...	17	
18	Palaman .	1	.	.	4	2	1	.	1	1						...	18	
19	Hazaribagh .	...	...	1	4	2	1	...	2	..						22	19	
20	Manbhum .	1	1	1	5	3	1	..	1	1						...	20	
21	Singhbhum .	1	1	.	4	2	1	...	1	1						...	21	
22	Undistributed	...	..	..	.	..	...	.	.	..						...	22	
Special.																		
23	Officers on leave and deputation, etc.	10	4	..	..	..	...	...	..	..	..	...	...	...	...	...	...	
Total																		
		10	4	..	...	..	...	...	..	.	.	...	...	...	...	...	...	
		22	24	13	97	58	21	45	(a) 22	10	134	924	16	5	1,367	10,454	156	

(a) Includes 2 Sub-Assistant Surgeons in receipt of allowance.

in each District included in the Budget Estimate for 1914-15—contd.

Reference Number	DISTRICTS.	22 — EDUCATION.														Reference Number.	
		GOVERNMENT SCHOOLS—GENERAL (PROVINCIAL)								GOVERNMENT SCHOOLS, SPECIAL (PROVINCIAL)							
		District School Committee		SECONDARY SCHOOLS OR BOYS, HIGH SCHOOL			MIDDLE CLASS SCHOOLS ENGLISH, FOR BOYS		MIDDLE CLASS SCHOOLS, VERNACULAR FOR BOYS		NORMAL OR TRAINING SCHOOLS.			ENGINEERING AND SURVEY- ING SCHOOLS.			
				High Schools			Masters.	Servants	Masters	Servants	Officers	Establish- ment		Survey Teachers and Clerks.	Servants.		
				Clerks	Servants	Masters						Clerks, Libra- rians	Servants.				Clerks.
BHAGALPORE DIVISION.																	
1	Bhagalpore . . . .	...	..	20	1	3	...	..	5	..	7	1	2	...	...	1	
2	Monghyr . . . .	..	..	16	1	3	...	..	.	.	...	...	...	...	...	2	
3	Purneah . . . .	.	...	14	1	3	...	..	.	...	..	...	...	...	...	3	
4	Nya Doomka . . . .	3	1	14	...	2	...	..	9	...	...	...	...	...	...	4	
ORISSA DIVISION.																	
5	Cuttack . . . .	...	.	18	1	2	.	..	5	...	6	1	2	4	2	5	
6	Balasore . . . .	..	..	13	1	3	...	..	...	...	...	...	...	...	...	6	
7	Puri . . . .	...	...	12	...	4	..	...	...	..	...	...	...	...	...	7	
8	Angul (Tributary Mehal) .	1	1	...	...	...	5	1	3	1	...	...	...	...	...	8	
9	Sambalpur . . . .	..	..	14	1	2	...	...	...	..	...	...	...	...	...	9	
PATNA DIVISION.																	
10	Patna . . . .	...	.	31	2	6	...	...	5	.	7	1	2	14	7	10	
11	Gya . . . .	...	...	16	1	3	...	...	..	...	...	...	...	...	...	11	
12	Shahabad . . . .	..	..	17	1	4	.	...	3	1	...	...	...	...	...	12	
TIRHUT DIVISION.																	
13	Champaran . . . .	.	...	16	...	2	...	..	...	...	7	1	2	...	...	13	
14	Saran . . . .	...	...	18	1	4	...	..	...	..	...	...	...	...	...	14	
15	Mozufferpore . . . .	..	...	18	...	3	...	..	...	..	...	...	...	...	...	15	
16	Darbhanga . . . .	...	...	17	...	2	4	2	...	..	...	...	...	...	...	16	
CHOTA-NAGPUR DIVISION.																	
17	Ranchi . . . .	...	...	19	1	2	...	...	5	...	6	1	2	...	...	17	
18	Hazaribagh . . . .	...	...	12	...	1	...	...	5	1	...	...	...	...	...	18	
19	Manbhum . . . .	...	...	12	...	3	...	...	...	...	...	...	...	...	...	19	
20	Singhbhum . . . .	1	1	14	...	3	4	1	18	6	...	...	...	...	...	20	
21	Palamau . . . .	...	...	12	...	2	...	...	...	...	...	...	...	...	...	21	
22	Undistributed . . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	22	
Total		5	3	326	12	57	13	4	58	9	33	5	10	18	9		

Statement showing the Numerical Strength of the Sanctioned Establishments

22.—EDUCATION—continued.														
GOVERNMENT COLLEGES—GENERAL.														
ENGLISH COLLEGES.—ARTS COLLEGES.														
DIVISIONS.	INSPECTION.						DISTRICTS.	Officers.				Establishment.		
	Inspect- ors, Addi- tional Inspect- ors and Inspect- resses special Inspe- ctors for Maham- adan Educa- tion.	Assistant Inspe- ctors and Assistant Inspe- ctresses.	Deputy Inspe- ctors.	Sub-In- spectors.	Asst. Sub-In- spectors and Ins- pecting Moulvies including Supt. of "Ahs."	Clerks.		Servants.	Princi- pals.	Profes- sors.	Lecturers and Assis- tant Lec- turers.		Com- pounders Clerks and Librari- ans (be- low 200).	Servants.
Bhagalpore . . .	2	2	6	38	10	10	13	Cuttack . . .	1	12	6	2	3	13
Orissa . . .	2	2	7	61	18	13	14	Patna . . .	1	13	2	5	5	10
Patna . . .	4	1	3	24	10	11	12							
Chota-Nagpore . .	2	2	5	29	6	10	12							
Tirhut . . .	2	1	4	31	11	10	10							
Total . .	12	8	25	183	55	54	61	Total . . .	2	25	8	7	8	29

in each District included in the Budget Estimate for 1914-15—contd.

23.—ECCLESIASTICAL.							
DISTRICTS.	ECCLESIASTICAL ESTABLISHMENTS.						
	CHURCH OF ENGLAND.						CEMETERY ESTAB- LISHMENT.
	Officers.				Establishment.		
	Senior Chaplains	Junior Chaplains	Probationary Chaplains.	Ministers of Additional Clergy Society and others.	Clerks.	Servants.	
PATNA DIVISION.							
Patna, Bankipore, Goolzarbagh, Khatmoul . . . . .	...	...	...	1	...	3	7
Shahabad . . . . .	...	...	...	...	...	1	1
Dinapore Cantonment . . . . .	...	...	1	...	1	4	1
Gya . . . . .	...	...	...	...	...	1	2
TIRHUT DIVISION.							
Champan . . . . .	...	...	...	...	...	1	3
Mozufferpore . . . . .	...	...	...	1	...	1	2
Saran . . . . .	...	...	...	...	...	...	2
Darbhangha . . . . .	...	...	...	...	...	...	1
BHAGALPUR DIVISION.							
Bhagalpur . . . . .	...	...	...	1	...	1	2
Monghyr . . . . .	...	...	...	1	...	1	2
Purneah . . . . .	...	...	...	...	...	1	5
Dumka . . . . .	...	...	...	...	...	...	3
ORISSA DIVISION.							
Cuttack . . . . .	...	...	1	...	...	1	1
Balasore . . . . .	...	...	...	...	...	...	1
Puri . . . . .	...	...	...	...	...	...	2
Sambalpur . . . . .	...	...	...	...	...	1	2
CHOTA-NAGPORE DIVISION.							
Manbhum . . . . .	...	...	...	...	...	...	1
Ranchi . . . . .	...	...	...	1	...	...	1
Hazaribagh . . . . .	...	...	...	...	1	2	2
Singhbhum . . . . .	...	...	...	...	...	...	2
Total . . . . .	...	...	2	5	2	18	43

## Statement showing the Numerical Strength of the Sanctioned Establishments

24.—MEDICAL.															
DISTRICTS.	MEDICAL ESTABLISHMENT.								HOSPITALS AND DISPENSARIES.						
	DISTRICT MEDICAL OFFICERS.								MOFUSSIL HOSPITALS AND DISPENSARIES—PROVINCIAL.						
	Officers.					Establishments.			Officers.			Establishments.			
	Civil Officers.			Sub-Division.		Compounders and Dressers.	Clerks (56 and less.)	Servants.	Assistant Surgeons attached to Class III, IV, V and Dispensaries.	Sub-Assistant Surgeons.	Do. attached to Class III, IV and V Dispensaries.	Compounders and Dressers.	Matrons and Nurses.	Clerks.	Servants.
	Brigade-Surgeon, Surgeons-Major, Surgeons and Medical Officers.	Unconvenanted Medical Officers and Military Assistant Surgeons.	Assistant Surgeons.	Assistant Surgeons and Medical Officers in Sub-Divisions.	Sub-Assistant Surgeons.										
PATNA DIVISION.															
Patna . . . .	1	..				1	2	1				..	..	..	1
Gya . . . .	1	..				..	2	1				..	..	..	..
Shahabad . . .	1	..				..	2	2				..	..	..	..
TIBHUT DIVISION.															
Champaran . . .	1	..	Provincialized scale.	Provincialized scale.	Provincialized scale.	..	2	1	Provincialized scale.	Provincialized scale.	Provincialized scale.	..	..	..	..
Saran . . . .	1	..				..	2	1				..	..	..	..
Mozufferpore . .	1	..				..	2	1				..	..	..	..
Darbhanga . . .	1	..				1	2	1				..	..	..	..
BHAGALPUR DIVISION.															
Bhagalpur . . .	1	..	Provincialized scale.	Provincialized scale.	Provincialized scale.	..	2	1	Provincialized scale.	Provincialized scale.	Provincialized scale.	..	..	..	..
Monghyr . . . .	1	..				..	2	1				..	..	..	..
Purneah . . . .	1	..				..	2	1				..	..	..	..
Dumka . . . .	..	1				..	2	1				..	..	..	2
ORISSA DIVISION.															
Cuttack . . . .	1	..				..	2	1				1	..	..	..
Balasore . . . .	..	1				..	1	1				..	..	..	1
Puri . . . .	..	1				..	1	1				1	..	..	1
Angul . . . .	..	..				..	1	..				5	..	..	6
Sambalpur . . .	..	1				..	1	2				..	..	..	..
CHOTA-NAGPORE DIVISION.															
Ranchi . . . .	1	..				..	2	1				1	..	..	1
Hazaribagh . . .	1	..				..	2	1				..	..	..	..
Manbhum . . . .	1	..				..	2	1				..	..	..	..
Singbhum . . . .	..	..				..	1	1				..	..	..	2
Palamau . . . .	..	..				..	1	1				..	..	..	..
Total	14	4	3	14	24	2	36	22	19	12	53	9	..	..	14

in each District included in the Budget Estimate for 1914-15—concl'd.

DISTRICTS.	24.—MEDICAL—concl'd.							
	MEDICAL SCHOOLS AND COLLEGES.							
	MEDICAL SCHOOLS.							
	Officers.			Establishment. (a)				
	Superinten- dents.	Professors and Teachers.	Demonstra- tors and Assistants.	Chemical Assistant.	Anatomical Assistant.	Injectors, Taxidermists and Compounders.	Clerks.	Servants.
Cuttack . . . . .	1	6	3	...	...	...	1	9(b)
Patna . . . . .	1	8	3	1	1	1	2(c)	7
TOTAL . . . . .	2	14	6	1	1	1	3	16

Statement showing the Numerical Strength of the Permanent Public Works Establishment in the Buildings and Roads Branch for the year 1914-15.

CIRCLES AND DIVISIONS.	Chief Engineer, Under and Assistant Secre- taries.	Superin- tending Engi- neers.	Executive Engi- neers.	Assistant Engi- neers.	Upper Subordi- nates.	Lower Subordi- nates.	Accoun- tants.	Office Establish- ment, Registrar, Clerks, etc.	Petty Establish- ment.	Medical Establish- ment.	TOTAL.
BIHAR AND ORISSA.											
Chief Engineer and Secretary . . . . .	5	...	...	...	...	...	...	73	...	...	78
EASTERN CIRCLE.											
Superintending Engineer . . . . .	...	1	...	...	...	...	...	23	...	...	24
Patna . . . . .	...	...	1	1	5	5	1	23	7	...	43
Bankipur, Special . . . . .	...	...	1	2	4	...	...	...	...	...	7
Bhagalpur Division . . . . .	...	...	1	1	5	10	1	27	...	...	45
TOTAL . . . . .	...	1	3	4	14	15	2	73	7	...	119
WESTERN CIRCLE.											
Superintending Engineer . . . . .	...	1	...	...	...	...	...	18	...	...	19
Chotanagpur . . . . .	...	...	1	2	2	8	...	23	6	...	43
Hazaribag . . . . .	...	...	1	3	2	7	1	...	...	...	14
Sambalpur . . . . .	...	...	1	2	1	8	1	22	28	...	63
TOTAL . . . . .	...	1	3	7	5	23	3	63	34	...	139
Sanitary Engineer . . . . .	...	...	1	1	...	...	...	9	...	...	11
Government Architect . . . . .	...	...	1	2	...	...	...	...	...	...	3
Undistributed . . . . .	...	...	2	...	...	...	...	...	...	...	2
Grand Total . . . . .	5	2	10	14	19	38	5	218	41	...	352

(a) Exclusive of establishment for dissecting section.

(b) Includes 1 Matron and 1 Midwife.

(c) Includes 1 Laboratory Assistant.

## Statement showing the Numerical Strength of Permanent Establishment of the Bihar and

CIRCLE AND DIVISION.	Chief Engineer and Under-Secretaries.	Superintending Engineers.	Executive Engineers.	Assistant Engineers.	Upper Subordinates.	Lower Subordinates.	Accountants.	Office Establishment.	Petty Establishment.	Medical Establishment.
<b>DIRECTION.</b>										
Chief Engineer and Under-Secretary (included under Buildings and Roads) . . . .	...									
<b>I—ORISSA CIRCLE.</b>										
Superintending Engineer . . . . .	...	1	...	...	...	...	...	22	...	4
Mahanadi Division . . . . .	...	...	1	1	6	13	1	26	32	..
Brahmini-Bytarni Division . . . . .	...	...	1	2	2	11	1	27	40	...
Jaipur do. . . . .	...	...	1	...	4	10	1	22	30	...
Balasore Division . . . . .	...	...	1	1	2	12	1	25	21	...
Deputy Collector, Orissa Canal Revenue Division . . . . .	...	...	...	...	...	...	1	...	...	...
Akhaypada Division . . . . .	...	...	1	2	2	2	...	...	...	...
<b>Total</b> . . . . .	...	1	5	6	16	48	5	122	123	4
<b>II—SONE CIRCLE.</b>										
Superintending Engineer . . . . .	...	1	...	...	...	...	...	18	...	...
Arrah Division . . . . .	...	...	1	...	8	12	1	22	59	2
Delhi Workshop . . . . .	...	...	...	1	2	2	1	10	15	2
Buxar Division . . . . .	...	...	1	1	6	13	1	20	56	0
Eastern Sone Division . . . . .	...	...	1	2	2	12	1	23	53	...
Deputy Collector, Sone Canal Revenue Division . . . . .	...	...	...	...	...	...	1	...	...	...
<b>Total</b> . . . . .	...	1	3	4	18	39	5	93	183	10
<b>III—GANDAK CIRCLE.</b>										
Superintending Engineer . . . . .	...	1	...	...	...	...	...	18	...	...
Gandak Division . . . . .	...	...	1	1	3	18	1	19	36	...
Champan Division . . . . .	...	...	1	2	1	15	1	27	46	3
<b>Total</b> . . . . .	...	1	2	3	4	33	2	64	82	3
Undistributed . . . . .	...	...	...	...	3	1	...	...	...	...
<b>Grand Total</b> . . . . .	...	3	10	13	41	121	12	279	388	17



*Orissa Public Works Department, Irrigation Branch, for the year 1914-15.*

Deputy Collectors.	Sub-Deputy Collectors.	Zilladars and Tahsildars.	Other Establishments.	Amins.	Munshies or Mulakirs.	Water regulation Establishment.	Navigation Establishment.						GRAND TOTAL.
...	...	...	...	...	...	...	...						
...	...	...	...	...	...	...	...						27
...	...	...	20	...	...	...	28						126
...	...	...	29	...	...	23	24						160
...	...	...	27	...	...	22	26						142
...	...	...	...	...	...	...	80						143
1	1	23	102	17	40	...	...						194
...	...	...	...	...	...	...	...						7
1	1	23	178	17	49	45	158						802
...	...	...	...	...	...	...	...						19
...	...	4	64	14	22	...	70						259
...	...	...	...	...	...	22	8						63
...	...	5	60	13	14	4	50						250
...	...	2	46	11	14	4	5						229
1	2	40	233	1	12	...	...						290
1	2	51	403	39	62	30	166						1,110
...	...	...	...	...	...	...	...						19
...	...	1	...	...	...	...	...						86
...	...	1	10	1	...	...	...						108
...	...	2	10	1	...	...	...						207
...	...	...	...	...	...	...	...						4
2	3	76	591	57	111	75	321						2,123



GOVERNMENT OF THE  
UNITED PROVINCES OF AGRA AND OUDH.

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CIVIL

BUDGET ESTIMATE

FOR THE YEAR

**1914-15.**

**GOVERNMENT OF THE UNITED**  
**CIVIL BUDGET ESTIMATE**  
**GENERAL ABSTRACT OF**

	Reference to Detailed Estimate.	BUDGET ESTIMATE, 1914-15.			REVISED ESTIMATE, 1913-14.			No. of Item.
		Imperial.	Provincial.	TOTAL.	Imperial.	Provincial.	TOTAL.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
REVENUE & RECEIPTS								
CIVIL HEADS.								
I.—LAND REVENUE	6	3,13,51,000	2,98,48,000	6,11,99,000	2,86,37,000	3,00,28,000	5,86,65,000	1
II.—OPIMUM	7	6,52,000	...	6,52,000	6,72,000	...	6,72,000	2
IV.—STAMPS	8	59,50,000	59,50,000	1,19,00,000	58,75,000	58,75,000	1,17,50,000	3
V.—EXCISE	8	32,25,000	96,75,000	1,29,00,000	33,37,000	1,00,13,000	1,33,50,000	4
VI.—PROVINCIAL RATES	9	...	1,63,000	1,63,000	...	23,68,000	23,68,000	5
VII.—CUSTOMS	9	2,10,000	...	2,10,000	2,25,000	...	2,25,000	6
VIII.—ASSESSED TAXES	9	13,52,000	13,50,000	27,02,000	13,27,000	13,24,000	26,51,000	7
IX.—FOREST	9	...	47,29,000	47,29,000	...	36,50,000	36,50,000	8
X.—REGISTRATION	12	...	6,85,000	6,85,000	...	6,90,000	6,90,000	9
XI.—TRIBUTES	12	3,21,000	...	3,21,000	3,21,000	...	3,21,000	10
XII.—INTEREST	12	...	14,94,000	14,94,000	...	12,88,000	12,88,000	11
XVIA.—LAW AND JUSTICE—COURTS OF LAW	13	...	6,88,000	6,88,000	...	6,75,000	6,75,000	12
XVIB.—LAW AND JUSTICE—JAILS	13	...	3,81,000	3,81,000	...	4,19,000	4,19,000	13
XVIL.—POLICE	14	...	87,000	87,000	...	99,000	99,000	14
XIX.—EDUCATION	14	...	5,88,000	5,88,000	...	5,81,000	5,81,000	15
XX.—MEDICAL	15	...	1,41,000	1,41,000	...	72,000	72,000	16
XXI.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS	16	...	1,90,000	1,90,000	...	1,87,000	1,87,000	17
XXII.—RECEIPTS IN AID OF SUPER-ANNUATION, ETC.	16	1,96,000	66,000	2,62,000	1,90,000	66,000	2,56,000	18
XXIII.—STATIONERY AND PRINTING	17	76,000	1,53,000	2,29,000	70,000	1,59,000	2,29,000	19
XXV.—MISCELLANEOUS	18	30,000	3,50,000	3,80,000	30,000	4,19,000	4,49,000	20
XXIX.—IRRIGATION—MAJOR WORKS—								
DIRECT RECEIPTS, CIVIL	19	...	1,84,000	1,84,000	...	1,84,000	1,84,000	21
DITTO, P. W.	19	2,20,000	87,00,000	89,20,000	4,50,000	90,46,000	94,96,000	22
PORTION OF LAND REVENUE DUE TO IRRIGATION	19	17,19,000	...	17,19,000	17,19,000	...	17,19,000	23
XXX.—IRRIGATION—MINOR WORKS AND NAVIGATION, CIVIL	21	...	5,000	5,000	...	5,000	5,000	24
DITTO, P. W.	21	20,000	1,39,000	1,59,000	20,000	1,28,000	1,48,000	25
XXXI.—CIVIL WORKS, CIVIL	21	...	1,34,000	1,34,000	...	1,81,000	1,81,000	26
DITTO, P. W.	21	35,000	2,90,000	3,25,000	43,000	3,70,000	4,13,000	27
TOTAL REVENUE & RECEIPTS		4,53,57,000	6,59,90,000	11,13,47,000	4,29,16,000	6,78,27,000	11,07,43,000	28
OPENING BALANCE			1,82,26,000			1,84,23,000		29
GRAND TOTAL			8,42,16,000			8,62,50,000		30

Net increase of Revenue and Receipt

PROVINCES OF AGRA AND OUDH.

3

FOR THE YEAR 1914-15.

REVENUE AND RECEIPTS.

No. of Item.	BUDGET ESTIMATE, 1913-14.			ACCOUNTS, 1912-13.			BUDGET ESTIMATE, 1914-15. COMPARED WITH REVISED ESTIMATE, 1913-14.	
	Imperial.	Provincial.	TOTAL.	Imperial.	Provincial	TOTAL.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	3,42,78,000	3,03,24,000	6,46,02,000	3,00,23,665	3,53,57,604	6,53,81,269	25,34,000	...
2	5,70,000	...	5,70,000	5,72,445	...	5,72,445	...	20,000
3	58,75,000	58,75,000	1,17,50,000	57,45,064	57,45,063	1,14,90,127	1,50,000	...
4	31,75,000	95,25,000	1,27,00,000	31,48,774	94,46,321	1,25,95,095	...	4,50,000
5	...	1,57,000	1,57,000	...	23,68,383	23,68,383	...	22,05,000
6	1,70,000	...	1,70,000	1,77,310	...	1,77,310	...	15,000
7	12,87,000	12,84,000	25,71,000	12,60,997	12,59,263	25,20,260	51,000	...
8	...	30,25,000	30,25,000	...	35,43,963	35,43,963	10,79,000	...
9	...	6,40,000	6,40,000	...	6,53,893	6,53,893	...	5,000
10	3,21,000	...	3,21,000	3,28,777	...	3,28,777	...	...
11	...	11,72,000	11,72,000	...	14,09,544	14,09,544	2,06,000	...
12	...	6,69,000	6,69,000	...	6,80,041	6,80,041	13,000	...
13	...	3,55,000	3,55,000	...	3,66,917	3,66,917	...	38,000
14	...	81,000	81,000	...	97,089	97,089	...	12,000
15	...	5,47,000	5,47,000	...	5,11,992	5,11,992	7,000	...
16	...	1,00,000	1,00,000	...	54,657	54,657	69,000	...
17	...	1,63,000	1,63,000	...	1,56,332	1,56,332	3,000	...
18	1,73,000	86,000	2,59,000	1,73,431	66,808	2,40,239	6,000	...
19	73,000	1,46,000	2,19,000	81,246	1,52,927	2,34,173	...	...
20	21,000	2,95,000	3,16,000	26,843	3,31,376	3,58,219	...	69,000
21	...	1,64,000	1,64,000	...	1,58,291	1,58,291	...	...
22	3,00,000	80,77,000	83,77,000	2,43,041	77,98,974	80,42,015	...	5,76,000
23	16,96,000	...	16,96,000	17,19,668	...	17,19,668	...	...
24	...	3,000	3,000	...	4,988	4,988	...	...
25	22,000	1,39,000	1,61,000	18,382	1,74,925	1,93,307	11,000	...
26	...	1,29,000	1,29,000	...	1,27,869	1,27,869	...	47,000
27	29,000	3,20,000	3,49,000	36,202	3,21,851	3,58,053	...	88,000
							41,29,000	35,25,000
28	4,79,90,000	6,32,76,000	11,12,66,000	4,35,55,845	7,07,89,071	11,43,44,916	6,04,000	
29	...	1,69,63,000	...	...	88,34,725	...		
30	...	8,02,39,000	...	...	7,96,23,796	...		

in 1914-15, Rs. 6,04,000.

## GOVERNMENT OF THE UNITED

## CIVIL BUDGET ESTIMATE

## GENERAL ABSTRACT

EXPENDITURE.	Reference to Detailed Estimate.	BUDGET ESTIMATE, 1914-15.			REVISED ESTIMATE, 1913-14.			No. of Item.
		Imperial.	Provincial.	TOTAL.	Imperial.	Provincial.	TOTAL.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
CIVIL HEADS.								
1.—REFUNDS AND DRAW-BACKS . . . . .	23	97,000	1,29,000	2,26,000	1,04,000	1,37,000	2,41,000	1
2.—ASSIGNMENTS AND COMPENSATIONS . . . . .	23	2,11,000	1,15,000	3,26,000	2,17,000	1,27,000	3,44,000	2
3.—LAND REVENUE . . . . .	24	...	96,67,000	96,67,000	...	89,17,000	89,17,000	3
4.—OPIMUM . . . . .	35	98,26,000	...	98,26,000	1,59,88,000	...	1,59,88,000	4
6.—STAMPS . . . . .	38	1,52,000	1,53,000	3,06,000	1,52,000	1,53,000	3,05,000	5
7.—EXCISE . . . . .	39	1,09,000	3,27,000	4,36,000	1,09,000	3,27,000	4,36,000	6
10.—ASSESSED TAXES . . . . .	41	...	...	...	...	...	...	7
11.—FOREST . . . . .	41	...	32,01,000	32,01,000	...	18,56,000	18,56,000	8
12.—REGISTRATION . . . . .	46	...	2,91,000	2,91,000	...	2,86,000	2,86,000	9
13.—INTEREST ON ORDINARY DEBT . . . . .	47	...	12,82,000	12,82,000	6,000	11,15,000	11,21,000	10
14.—INTEREST ON OTHER OBLIGATIONS . . . . .	47	8,77,000	...	8,77,000	9,24,000	...	9,24,000	11
18.—GENERAL ADMINISTRATION . . . . .	48	4,27,000	17,00,000	21,27,000	4,09,000	17,24,000	21,33,000	12
19A.—LAW AND JUSTICE—COURTS OF LAW . . . . .	58	...	65,67,000	65,67,000	...	64,23,000	64,23,000	13
19B.—LAW AND JUSTICE—JAILS . . . . .	65	...	21,21,000	21,21,000	...	20,90,000	20,90,000	14
20.—POLICE . . . . .	70	...	1,23,11,000	1,23,11,000	...	1,10,58,000	1,10,58,000	15
22.—EDUCATION . . . . .	82	...	78,25,000	78,25,000	...	77,00,000	77,00,000	16
23.—ECCLIESIASTICAL . . . . .	96	2,72,000	...	2,72,000	2,77,000	...	2,77,000	17
24.—MEDICAL . . . . .	98	...	44,82,000	44,82,000	...	37,57,000	37,57,000	18
25.—POLITICAL . . . . .	107	1,05,000	10,000	1,15,000	1,04,000	3,000	1,07,000	19
26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS . . . . .	110	22,000	12,39,000	12,61,000	17,000	12,69,000	12,86,000	20
27.—TERRITORIAL AND POLITICAL PENSIONS . . . . .	123	7,94,000	...	7,94,000	7,69,000	...	7,69,000	21
28.—CIVIL FURLOUGH AND ABSENTEE ALLOWANCES . . . . .	125	1,000	...	1,000	...	...	...	22
29.—SUPERANNUATION ALLOWANCES AND PENSIONS . . . . .	125	21,000	34,80,000	35,01,000	22,000	34,50,000	34,72,000	23
30.—STATIONERY AND PRINTING . . . . .	126	...	9,01,000	9,01,000	...	8,95,000	8,95,000	24
32.—MISCELLANEOUS . . . . .	182	90,000	13,96,000	14,86,000	92,000	4,43,000	5,35,000	25
33.—FAMINE RELIEF, CIVIL . . . . .	134	6,59,000	5,08,000	11,67,000	9,73,000	27,000	10,00,000	26
33.—DITTO, P. W. . . . .	134	18,16,000	10,17,000	28,33,000	9,94,000	26,000	10,20,000	27
35.—PROTECTIVE WORKS—IRRIGATION . . . . .	135	12,29,000	...	12,29,000	12,98,000	...	12,98,000	28
36.—REDUCTION OR AVOIDANCE OF DEBT . . . . .	137	...	4,50,000	4,50,000	...	4,50,000	4,50,000	29
42.—IRRIGATION—MAJOR WORKS—WORKING EXPENSES, CIVIL . . . . .	138	...	18,000	18,000	...	19,000	19,000	30
42.—WORKING EXPENSES, P. W. . . . .	138	4,49,000	30,03,000	34,52,000	4,65,000	29,54,000	34,19,000	31
42.—INTEREST ON DEBT . . . . .	138	6,61,000	31,31,000	37,92,000	6,18,000	30,90,000	37,08,000	32
43.—IRRIGATION—MINOR WORKS AND NAVIGATION, CIVIL . . . . .	152	...	...	...	...	...	...	33
43.—IRRIGATION—MINOR WORKS AND NAVIGATION, P. W. . . . .	152	1,00,000	2,75,000	3,75,000	72,000	4,37,000	5,09,000	34
45.—CIVIL WORKS, CIVIL . . . . .	156	...	7,54,000	7,54,000	...	30,31,000	30,31,000	35
45.—DITTO, P. W. . . . .	156	12,63,000	68,24,000	80,87,000	13,49,000	62,29,000	75,78,000	36
TOTAL CIVIL HEADS . . . . .		1,91,82,000	7,31,77,000	9,23,59,000	2,49,59,000	6,79,93,000	9,29,52,000	37
DEPARTMENTAL HEADS.								
For Details, see separate Estimates.								
40.—SUBSIDIZED COMPANIES: LAND, ETC. . . . .		...	5,000	5,000	...	31,000	31,000	38
TOTAL EXPENDITURE . . . . .		1,91,82,000	7,31,82,000	9,23,64,000	2,49,59,000	6,80,24,000	9,29,83,000	39
CLOSING BALANCE . . . . .			1,10,34,000			1,82,26,000		40
GRAND TOTAL . . . . .			8,42,16,000			8,62,50,000		41
PROVINCIAL SURPLUS . . . . .			...			...		42
PROVINCIAL DEFICIT . . . . .			71,92,000			1,97,000		43
49.—CAPITAL EXPENDITURE NOT CHARGED TO REVENUE IRRIGATION WORKS. . . . .	167	11,50,000	...	11,50,000	10,99,000	...	10,99,000	44

Net decrease of Expenditure.  
The following is the estimated cost of collecting

Land Revenue . . . . .	15.796 per cent.
Stamps . . . . .	2.571 "
Excise . . . . .	3.980 "

# PROVINCES OF AGRA AND OUDH.

FOR THE YEAR 1914-15.

OF EXPENDITURE.

No. of Item.	BUDGET ESTIMATE, 1913-14.			ACCOUNTS, 1912-13.			BUDGET ESTIMATE, 1914-15, COMPARED WITH REVISED ESTIMATE, 1913-14.	
	Imperial.	Provincial.	TOTAL.	Imperial.	Provincial.	TOTAL.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	91,000	1,20,000	2,11,000	90,811	1,11,851	2,02,662	...	15,000
2	2,09,000	1,14,000	3,23,000	2,15,679	1,18,157	3,33,836	...	18,000
3	...	95,58,000	95,58,000	...	87,45,672	87,45,672	7,50,000	...
4	1,69,52,000	...	1,69,52,000	89,18,881	...	89,18,881	...	61,62,000
5	1,45,000	1,46,000	2,91,000	1,45,152	1,45,151	2,90,303	1,000	...
6	1,05,000	3,15,000	4,20,000	1,02,922	3,08,766	4,11,688	...	...
7	...	...	...	162	161	323	...	...
8	...	18,65,000	18,65,000	...	16,29,262	16,29,262	13,45,000	...
9	...	2,88,000	2,88,000	...	2,80,523	2,80,523	5,000	...
10	...	9,26,000	9,26,000	226	9,29,864	9,30,090	1,61,000	...
11	8,45,000	...	8,45,000	7,88,682	...	7,88,682	...	47,000
12	4,02,000	16,90,000	20,92,000	3,99,372	17,15,992	21,15,364	...	6,000
13	...	62,98,000	62,98,000	...	61,61,393	61,61,393	1,44,000	...
14	...	19,52,000	19,52,000	...	18,23,882	18,23,882	31,000	...
15	...	1,24,10,000	1,24,10,000	...	1,08,84,795	1,08,84,795	12,53,000	...
16	...	76,75,000	76,75,000	...	56,64,135	56,64,135	1,25,000	...
17	2,70,000	...	2,70,000	2,69,256	...	2,69,256	...	5,000
18	...	41,23,000	41,23,000	...	28,97,784	28,97,784	7,25,000	...
19	1,04,000	10,000	1,14,000	1,03,078	4,133	1,07,217	8,000	...
20	21,000	13,60,000	13,81,000	35,409	12,28,332	12,63,741	...	25,000
21	8,05,000	...	8,05,000	7,59,308	...	7,59,308	25,000	...
22	1,000	...	1,000	...	...	...	1,000	...
23	26,000	32,60,000	32,86,000	22,565	32,10,920	32,33,485	29,000	...
24	...	8,65,000	8,65,000	...	8,73,853	8,73,853	6,000	...
25	90,000	1,85,000	2,75,000	82,878	1,86,440	2,69,318	9,51,000	...
26	1,80,000	...	1,80,000	...	...	...	1,67,000	...
27	1,19,000	...	1,19,000	6,481	...	6,481	18,13,000	...
28	11,50,000	...	11,50,000	10,92,498	...	10,92,498	...	69,000
29	...	4,50,000	4,50,000	...	4,50,000	4,50,000	...	...
30	...	18,000	18,000	...	18,378	18,378	...	1,000
31	4,50,000	29,99,000	34,49,000	3,90,411	28,79,073	32,69,484	33,000	...
32	6,39,000	32,12,000	38,51,000	5,99,341	31,60,017	37,59,358	84,000	...
33	...	...	...	...	275	275	...	...
34	1,00,000	2,58,000	3,58,000	95,573	3,78,607	4,74,180	...	1,34,000
35	...	4,97,000	4,97,000	...	9,35,818	9,35,818	...	22,77,000
36	9,15,000	65,28,000	74,43,000	8,76,722	64,48,575	73,25,297	5,09,000	...
37	2,36,19,000	6,71,22,000	9,07,41,000	1,49,95,407	6,11,91,815	7,61,87,222	81,66,000	87,59,000
38	...	2,000	2,000	...	8,508	8,508	...	26,000
39	2,36,19,000	6,71,24,000	9,07,43,000	1,49,95,407	6,12,00,323	7,61,95,730	81,66,000	87,85,000
40	...	1,31,15,000	...	...	1,84,23,473	...	6,19,000	
41	...	8,02,39,000	...	...	7,96,23,796	...		
42	...	...	...	...	95,88,748	...		
43	...	38,48,000	...	...	...	...		
44	12,10,000	...	12,10,000	10,04,378	...	10,04,378		

in 1914-15, Rs. 6,19,000.

the undermentioned Revenues :—

# CIVIL BUDGET ESTIMATE

OF

# REVENUE AND RECEIPTS

FOR THE YEAR

## 1914-15.

### I.—LAND REVENUE.

	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
<i>SHARED.</i>					
Ordinary Revenue	IA	Rs. 6,14,72,000	Rs. 5,90,82,000	Rs. 6,48,50,000	Rs. 6,56,17,804
Sale of Government Estates		2,000	1,000	2,000	341
Sale-proceeds of Waste Lands and Redemption of Land Tax		1,000	1,000	1,000	13,084
Miscellaneous	IB	3,37,000	3,16,000	3,56,000	3,49,468
<b>TOTAL SHARED</b>		6,18,12,000	5,94,00,000	6,52,00,000	6,59,80,697
Deduct—Provincial Share—Three-eighths		2,31,79,000	2,22,75,000	2,44,54,000	2,47,42,761
<i>IMPERIAL.</i>					
Imperial Share—Five-eighths		3,86,33,000	3,71,25,000	4,07,55,000	4,12,37,936
Transfers between Imperial and Provincial (Vide Appendix A, page 168)		—55,63,000	—67,69,000	—47,81,000	—94,94,603
		3,30,70,000	3,03,56,000	3,59,74,000	3,17,43,333
Deduct—Proportion of Land Revenue due to Irrigation (transferred to "XXIX.—Irrigation—Major Works," page 19)		17,19,000	17,19,000	16,96,000	17,19,668
<b>TOTAL IMPERIAL</b>		3,13,51,000	2,86, 7,000	3,42,78,000	3,00,23,665
<i>PROVINCIAL</i>					
Land Revenue—Provincial Share (as above)		2,31,79,000	2,22,75,000	2,44,54,000	2,47,42,761
Transfers between Imperial and Provincial (Vide Appendix A, page 168)		+ 5, 63,000	+ 67,69,000	+ 47,81,000	+ 94,94,603
		2,87,42,000	2,90,44,000	2,92,35,000	3,42,37,364
Ordinary Revenue	IA	7,66,000	6,57,000	7,59,800	7,95,491
Miscellaneous	IB	3,40,800	3,87,000	3,29,200	3,24,749
<b>TOTAL PROVINCIAL</b>		2,98,48,000	3,00,28,000	3,03,24,000	3,53,57,604
<b>TOTAL</b>		6,11,99,000	5,86,65,000	6,46,02,000	6,53,81,269

#### DETAILED ACCOUNT No. IA.—LAND REVENUE.—ORDINARY REVENUE.

<i>SHARED.</i>				
Fixed Collections—				
Current Demand and ordinary arrears	5,99,07,000	} 5,88,50,000	{ 6,41,32,000	6,53,86,098
Suspension due to Famine	10,39,000			25,223
Fluctuating Collections	...			56
Surplus Collections	3,00,000	38,000	3,00,000	17,210
Collections from Government Estates (other than Tarai, Bhabar and Dudhi)—				
Current Demand and ordinary arrears	1,90,000	1,94,000	1,94,000	1,89,022
Suspension due to Famine	...	...	...	195
Receipts from resumed Gorajits' Jagirs (Gorakhpur)	36,000	...	36,000	...
<b>TOTAL SHARED</b>	6,14,72,000	5,90,82,000	6,48,50,000	6,56,17,804
<i>PROVINCIAL.</i>				
Collections from Government Estates (Tarai, Bhabar and Dudhi)—				
Current Demand and ordinary arrears	6,03,200	4,94,200	6,01,000	6,18,596
Receipt from Forest Estates	1,25,000	1,25,000	1,21,000	1,39,068
Land Revenue on resumed Gorajits' Jagirs (Basti)	37,800	37,800	37,800	37,827
<b>TOTAL PROVINCIAL</b>	7,66,000	6,57,000	7,59,800	7,95,491
<b>Total</b>	6,22,38,000	5,97,39,000	6,56,09,800	6,64,13,295



DETAILED ACCOUNT No. IB.—LAND REVENUE.—MISCELLANEOUS.

	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
<i>SHARED.</i>	Rs.	Rs.	Rs.	Rs.
Revenue Record-room Receipts—				
Mutation fees . . . . .	...	600	...	1,287
Mutation fines . . . . .	1,05,500	96,000	1,25,000	1,07,675
Sale of waste paper . . . . .	5,000	5,400	5,000	5,315
Total Revenue Record-room Receipts	1,10,500	1,02,000	1,30,000	1,14,277
Malikana Revenue—				
Current Demand and ordinary arrears . . . . .	1,82,000	1,73,000	1,78,000	1,80,153
Fines and Forfeitures of Revenue Courts . . . . .	2,000	3,000	2,500	2,432
Rent of Railway (Class C) Lands and Rents of Buildings situated on such lands . . . . .	2,000	2,000	1,500	1,745
Recoveries of building advances to Patwaris (a) . . . . .	...	...	4	4
Voluntary contributions for the maintenance of special Patwari Circles (a) . . . . .	1,250	1,200	956	1,030
Patwari Miscellaneous Receipts (a) . . . . .	19,750	17,500	18,940	18,788
Recoveries on account of Law Charges in Civil Suits . . . . .	1,500	500	1,000	1,864
Contribution on account of establishment for attached estates . . . . .	7,000	6,000	8,000	7,890
Miscellaneous Receipts . . . . .	5,000	8,300	10,000	4,529
Recoveries of cost of erecting boundary pillars . . . . .	5,000	2,000	5,000	16,749
Amin's fees for erection of field boundaries . . . . .	500	500	...	7
For rounding	3,36,500 500		3,55,900 100	
TOTAL SHARED	3,37,000	3,16,000	3,56,000	3,49,468
<i>PROVINCIAL.</i>				
Partition fees . . . . .	2,50,000	2,30,000	2,40,000	2,38,553
Receipts from quarries and minor mineral products in Forests and lands not under the management of the Forest Department	90,000	97,000	88,700	88,196
For rounding			500	
TOTAL PROVINCIAL	3,40,000	3,27,000	3,29,200	3,24,749
Total	6,77,000	6,43,000	6,85,200	6,74,217

(a) Under the control of the Director of Land Records.

II.—OPIUM.

	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
<i>IMPERIAL.</i>		Rs.	Rs.	Rs.	Rs.
Cost Price of (Bengal) Opium sold in Ex- cise Department @ Rs. 8½ per seer		5,90,000	5,95,000	5,70,000	5,72,445
Miscellaneous . . . . .	IIA	62,000	77,000	(b)	(b)
Total		6,52,000	6,72,000	5,70,000	5,72,445

DETAILED ACCOUNT No. IIA—OPIUM.—MISCELLANEOUS.

Supply of opium to the Medical Department . . . . .	10,000	10,000	...	...
Ditto to private individuals . . . . .	3,000	3,000	...	...
Sale-proceeds of morphia in England . . . . .	22,000	44,000	...	...
Ditto ditto in India . . . . .	12,000		...	...
Fines and Miscellaneous . . . . .	15,000	20,000	...	...
Total	62,000	77,000	(b)	(b)

(b) In the books of the Accountant General, Bengal.

IV.—STAMPS. (a)					
	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
		Rs.	Rs.	Rs.	Rs.
Sale of General Stamps	I VA	26,60,000	26,00,000	25,34,000	24,82,674
Sale of Court-fee Stamps	I VB	90,80,000	89,90,000	90,49,000	88,49,796
Sale of plain paper to be used with Court-fee Stamps		1,02,000	1,00,000	1,08,000	1,04,827
Duty on Impressing Documents	I VC	39,600	43,600	34,600	34,947
Fines and Penalties		18,000	16,000	24,000	17,570
Miscellaneous		400	400	400	313
<b>TOTAL</b>		<b>1,19,00,000</b>	<b>1,17,50,000</b>	<b>1,17,50,000</b>	<b>1,14,90,127</b>
Imperial Share—One-Half		59,50,000	58,75,000	58,75,000	57,45,064
Provincial Share—One-Half		59,50,000	58,75,000	58,75,000	57,45,063
(a) Under the control of the Board of Revenue.					
DETAILED ACCOUNT NO. I VA.—STAMPS.—SALE OF GENERAL STAMPS.					
Share of Sale-proceeds of United Stamps		1,40,000	1,40,000	1,40,000	1,40,010
Other adhesive stamps		18,000	18,000	11,000	12,180
Bills of Exchange or Hoondies		1,17,000	1,07,000	1,08,000	1,16,818
Other General Stamps		23,85,000	23,35,000	22,75,000	22,13,686
<b>Total</b>		<b>26,60,000</b>	<b>26,00,000</b>	<b>25,34,000</b>	<b>24,82,674</b>
DETAILED ACCOUNT NO. I VB.—STAMPS.—SALE OF COURT-FEE STAMPS.					
Court-fee Stamps		85,15,000	84,20,000	84,89,000	82,02,196
Stamps for Copies		5,65,000	5,70,000	5,60,000	5,57,600
<b>Total</b>		<b>90,80,000</b>	<b>89,90,000</b>	<b>90,49,000</b>	<b>88,49,796</b>
DETAILED ACCOUNT NO. I VC.—STAMPS.—DUTY ON IMPRESSING DOCUMENTS.					
Duty on embossing one-anna receipt and cheque stamps.		30,000	30,000	26,000	26,764
Duty on documents voluntarily brought for adjudication (sec. 31, Act II of 1899)		5,000	10,000	1,000	2,091
Duty on unstamped or insufficiently-stamped document levied under Chapter IV of Act II of 1899		4,500	3,500	7,500	6,043
Other items		100	100	100	49
<b>Total</b>		<b>39,600</b>	<b>43,600</b>	<b>34,600</b>	<b>34,947</b>
V.—EXCISE. (b)					
	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
		Rs.	Rs.	Rs.	Rs.
License and Distillery Fees and Duties for the Sale of Liquors and Drugs	V A	1,19,89,000	1,25,10,000	1,18,73,000	1,17,68,834
Gain on Sale-proceeds of Excise Opium (c)		9,00,000	8,30,000	8,20,000	8,17,300
Fines, Confiscations, and Miscellaneous		11,000	10,000	7,000	8,961
<b>TOTAL</b>		<b>1,29,00,000</b>	<b>1,33,50,000</b>	<b>1,27,00,000</b>	<b>1,25,95,095</b>
Imperial share—one-fourth		32,25,000	33,37,000	31,75,000	31,48,774
Provincial share—three-fourths		96,75,000	1,00,13,000	95,25,000	94,46,321
(b) Under the control of the Commissioner of Excise.					
(c) Difference between selling price (Rs. 15 to 22 a seer) and cost price (Rs. 8½ a seer), the latter being credited to "II.—Opium."					
DETAILED ACCOUNT NO. V A.—EXCISE.—LICENSE AND DISTILLERY FEES AND DUTIES FOR THE SALE OF LIQUORS AND DRUGS.					
Foreign Liquors (including Liquors and Spirits made in India after European method)—					
(a) License Fees—					
(1) Wholesale		8,000	8,000	8,000	8,699
(2) Retail		65,000	67,000	50,000	90,135
(b) Still-head duty		2,50,000	2,40,000	2,40,000	2,25,616
Country Spirits—					
(a) License Fees—					
(1) Wholesale		5,000	6,000	5,000	4,901
(2) Retail		32,32,000	31,00,000	30,00,000	27,89,885
(b) Distillery Fees		10,000	20,000	10,000	10,439
(c) Still-head duty		50,00,000	55,50,000	52,00,000	53,94,992
(d) Farms and Outstalls		1,75,000	1,65,000	1,65,000	1,46,671
Toddy Revenue		3,40,000	3,30,000	3,30,000	3,32,681
Opium and its preparations—					
(a) License Fees		4,50,000	4,10,000	3,69,000	3,78,484
Other Drugs—Ganja, Bhang, etc.—					
(a) License Fees		17,00,000	18,00,000	17,50,000	15,83,829
(b) Duty on Hemp Drug		7,50,000	8,10,000	7,45,000	7,98,808
(c) Warehouse dues		4,000	4,000	1,000	3,744
<b>Total</b>		<b>1,19,89,000</b>	<b>1,25,10,000</b>	<b>1,18,73,000</b>	<b>1,17,68,834</b>

## VI.—PROVINCIAL RATES.

	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
<i>PROVINCIAL.</i>	Rs.	Rs.	Rs.	Rs.
Rates and Cesses on Lands' . . . . .	...	22,08,000	...	22,06,635
Miscellaneous— (Rate levied from Court of Wards Estates under Act 1892)	1,63,000	1,60,000	1,57,000	1,61,748
<b>TOTAL</b>	<b>1,63,000</b>	<b>23,68,000</b>	<b>1,57,000</b>	<b>23,68,383</b>

## VII.—CUSTOMS.

	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
<i>IMPERIAL.</i>	Rs.	Rs.	Rs.	Rs.
Excise Duty on Cotton Manufactures . . . . .	2,10,000	2,25,000	1,70,000	1,77,310

## VIII.—ASSESSED TAXES.

	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
<i>IMPERIAL.</i>		Rs.	Rs.	Rs.	Rs.
Income Tax, P. W. (Rajputana) . . . . .		2,000	2,000	2,000	1,733
<i>DIVIDED.</i>					
Income Tax, Civil . . . . .	VIIIA	27,00,000	26,49,000	25,69,000	25,18,527
<b>TOTAL</b>		<b>27,00,000</b>	<b>26,49,000</b>	<b>25,69,000</b>	<b>25,18,527</b>
Imperial Share—one-half . . . . .		13,50,000	13,25,000	12,85,000	12,59,264
Provincial Share—one-half . . . . .		13,50,000	13,24,000	12,84,000	12,59,263
Total Imperial . . . . .		13,52,000	13,27,000	12,87,000	12,60,997
Total Provincial . . . . .		13,50,000	13,24,000	12,84,000	12,59,263
<b>TOTAL</b>		<b>27,02,000</b>	<b>26,51,000</b>	<b>25,71,000</b>	<b>25,20,260</b>

## DETAILED ACCOUNT NO. VIIIA.—ASSESSED TAXES.—INCOME TAX.

Deductions by Government from Salaries and Pensions . . . . .	4,00,000	3,97,000	3,85,000	3,87,620
Deductions by Government from Interest on Govt. Securities . . . . .	45,000	44,500	45,000	(a) 1,18,622
Ordinary Collections . . . . .	22,53,000	22,05,000	21,37,000	20,10,211
Penalties . . . . .	2,000	2,500	2,000	2,074
<b>TOTAL</b>	<b>27,00,000</b>	<b>26,49,000</b>	<b>25,69,000</b>	<b>25,18,527</b>

(a) Includes Rs. 77,847 on account of ordinary collections.

## IX.—FOREST (b).

	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
<i>PROVINCIAL.</i>		Rs.	Rs.	Rs.	Rs.
I.—Timber and other Produce removed from the Forests by Government Agency . . . . .	IXA	4,99,700	4,23,000	4,99,400	3,60,619
II.—Timber and other Produce removed from the Forests by Consumers or purchasers . . . . .	IXB	41,18,000	30,99,200	24,29,800	30,37,163
III.—Confiscated Drift and Waif Wood . . . . .	IXC	11,700	11,600	10,100	19,458
IV.—Revenue from Forests not managed by Government . . . . .	IXD	14,100	14,100	12,200	17,218
V.—Miscellaneous . . . . .	IXE	85,900	1,02,100	73,100	1,09,505
For rounding . . . . .		47,29,400 400		30,24,600 400	
<b>TOTAL</b>		<b>47,29,000</b>	<b>36,50,000</b>	<b>30,25,000</b>	<b>35,43,963</b>

(b) Under the control of the Secretary to Government, Financial Department.

## DETAILED ACCOUNT No. IXA.—FOREST.—

	BUDGET ESTIMATE, 1914-15.				REVISED ESTIMATE, 1915-16.				No. of items.
	Eastern Circle	Western Circle	Kumaun Circle	TOTAL	Eastern Circle	Western Circle	Kumaun Circle	TOTAL	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
(a) Timber . . . . .	280	2,650	.	2,930	2,010	8,650	200	10,860	1
(b) Firewood and Charcoal . .	25	1,74,000		1,74,025	380	2,00,150		2,00,530	2
(c) Bamboos . . . . .	10	10	...	20	10			10	3
(d) Grass and other Minor Produce . . . . .	1,985	2,30,540	90,200	3,22,725	1,300	1,46,000	61,300	2,11,600	4
<b>Total . . . . .</b>	<b>2,300</b>	<b>4,07,200</b>	<b>90,200</b>	<b>4,99,700</b>	<b>3,700</b>	<b>3,54,800</b>	<b>61,500</b>	<b>4,23,000</b>	<b>5</b>

## DETAILED ACCOUNT No. IXB.—FOREST.—

(a) Timber . . . . .	11,60,000	8,11,800	(a) 13,01,300	22,73,100	10,81,630	10,34,500	1,54,900	22,71,030	6
(b) Firewood and Charcoal . .	1,35,500	1,17,600	2,100	2,55,200	1,13,590	1,18,600	2,950	2,35,140	7
(c) Bamboos . . . . .	10,900	1,79,500	400	1,90,800	10,970	1,81,500	1,150	1,90,920	8
(d) Grazing and Fodder Grass	86,000	52,000	8,200	1,46,200	81,700	52,000	7,200	1,40,900	9
(e) Other Minor Produce . .	1,57,600	82,000	12,300	2,52,700	1,58,810	83,700	12,700	2,55,210	10
<b>Total . . . . .</b>	<b>15,50,000</b>	<b>12,43,700</b>	<b>13,24,300</b>	<b>41,18,000</b>	<b>14,46,700</b>	<b>14,72,300</b>	<b>1,79,300</b>	<b>30,99,200</b>	<b>11</b>

## DETAILED ACCOUNT No. IXC.—FOREST.—

<b>III.— Confiscated Drift and Waif Wood</b>	1,000	7,600	100	11,700	3,900	7,600	100	11,600	12
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## DETAILED ACCOUNT No. IXD.—FOREST.—

(a) Duty on Foreign Timber and other Forest Produce . . . . .	100	14,000		14,100	100	14,000	...	14,100	13
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## DETAILED ACCOUNT No. IXE.—FOREST.—

(a) Fines and Forfeitures . .	8,100	4,100	6,600	18,800	12,930	8,600	4,700	26,230	14
(b) Refunds . . . . .	500	450	50	1,000	650	450	50	1,150	15
(c) Other Sources . . . . .	35,000	22,950	8,150	66,100	30,520	24,250	19,950	74,720	16
<b>Total . . . . .</b>	<b>43,600</b>	<b>27,500</b>	<b>14,800</b>	<b>85,900</b>	<b>44,100</b>	<b>33,300</b>	<b>24,700</b>	<b>1,02,100</b>	<b>17</b>

(a) Includes Rs. 11,79,000 for receipts in connection with the scheme for supply of sleepers to State Railways.

## I—TIMBER AND OTHER PRODUCTS REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY

No of item	BUDGET ESTIMATE, 1913-11				ACCOUNTS, 1912-13		
	Eastern Circle	Western Circle	Kumaon Circle	TOTAL	Eastern Circle	Western Circle	TOTAL
	Rs	Rs	Rs	Rs	Rs	Rs	Rs
1	140	2,600	300	3,040	151	2,511	2,662
2	20	2,07,300		2,07,320	16	1,85,938	1,85,954
3	...			..	3		3
4	1,140	1,98,000	89,900	2,89,040	773	1,70,897	1,71,670
5	1,300	4,07,900	90,200	4,99,400	943	3,59,676	3,60,619

## II—TIMBER AND OTHER PRODUCTS REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS

6	8,27,050	6,35,400	2,22,000	16,81,450	10,86,409	11,36,782	22,23,191
7	1,00,750	67,100	3,500	1,71,350	1,13,726	1,35,862	2,49,588
8	5,150	1,01,000	1,100	2,01,150	10,225	1,66,072	1,76,297
9	78,750	43,200	6,800	1,33,750	51,315	62,762	1,14,077
10	1,11,500	77,100	12,200	2,36,100	1,39,797	99,210	2,39,007
11	11,61,800	10,22,400	2,45,600	24,29,800	14,34,475	16,02,688	30,37,163

## III—CONISCATED DRIFT AND WASH WOOD

12	5,000	5,000	100	10,100	7,626	11,832	19,458
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## IV—REVENUE FROM FORESTS NOT MANAGED BY GOVERNMENT

13	200	12,000		12,200	120	17,098	17,218
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## MISCELLANEOUS.

14	6,550	4,550	5,700	16,800	20,405	15,145	35,550
15	400	300	50	750	852	1,477	2,329
16	24,750	22,550	7,950	55,250	32,702	38,921	71,623
17	31,700	27,700	13,700	73,100	53,962	55,543	1,09,505

DETAILED ACCOUNT NO. XVIBa.—LAW AND JUSTICE—JAILS —JAILS				
	Budget Estimate, 1914-15	Revised Estimate, 1913-14	Budget Estimate, 1913-14	Accounts, 1912-13
	Rs.	Rs.	Rs.	Rs.
Recoveries of Transportation and Jail charges from Native States and allamons	2,500	1,000	1,000	1,73
Fine of convicts	8,000	8,200	8,000	7,478
	..	1,400	...	26
<b>Total</b>	<b>10,500</b>	<b>13,600</b>	<b>9,000</b>	<b>9,240</b>

DETAILED ACCOUNT NO. XVIBb.—LAW AND JUSTICE—JAILS —JAIL MANUFACTURE				
Sale proceeds of Jail Manufactures	3,50,000	3,58,000	3,25,500	3,16,094
Sale-proceeds of Juvenile Jail, Bareilly	500	350	500	..
Sale-proceeds of Quinine	20,000	17,000	20,000	11,583
Miscellaneous	..	50	..	..
<b>Total</b>	<b>3,70,500</b>	<b>4,05,400</b>	<b>3,46,000</b>	<b>3,57,677</b>

## XVII.—POLICE. (a)

	Detailed Account No.	Budget Estimate, 1914-15	Revised Estimate, 1913-14	Budget Estimate, 1913-14	Accounts, 1912-13
		Rs.	Rs.	Rs.	Rs.
<b>PROVINCIAL.</b>					
Police supplied to Municipal, Cantonment and Town Funds—					
Contribution from Town Funds			13,500	..	13,127
Police supplied to Public Departments, Private Companies and Persons		21,900	23,000	23,000	24,429
Cash receipts under the Arms Act		100	100	100	142
Fees, Fines, Forfeitures	XVIIIA	27,900	27,900	22,900	26,157
Superannuation Receipts		1,300	1,500	1,600	1,330
Miscellaneous	XVIIIB	32,000	33,000	33,000	31,604
For 10 months		36,700		50,600	
		300		100	
<b>TOTAL</b>		<b>87,900</b>	<b>99,000</b>	<b>81,000</b>	<b>97,089</b>

(a) Under the control of the Inspector-General of Police, except "Stage carriage licenses" under "Fees, Fines, and Forfeitures."

## DETAILED ACCOUNT NO. XVII A.—POLICE.—FEES, FINES, AND FORFEITURES

Stage Carriage Licenses	16,000	16,600	13,700	15,135
Other Fees, Fines, etc.	11,300	11,300	9,200	11,022
<b>Total</b>	<b>27,300</b>	<b>27,900</b>	<b>22,900</b>	<b>26,157</b>

## DETAILED ACCOUNT NO. XVIIb —POLICE —MISCELLANEOUS

Receipts from other departments and the public for rewards to Police	15,000	18,000	15,000	15,614
Other Miscellaneous Receipts, Police Department, including recoveries for Clothing	17,000	15,000	18,000	15,915
Receipts on account of prisoners under Prisoners Testimony Act	..	..	..	15
<b>Total</b>	<b>32,000</b>	<b>33,000</b>	<b>33,000</b>	<b>31,604</b>

## XIX.—EDUCATION. (b)

	Detailed Account No.	Budget Estimate, 1914-15	Revised Estimate, 1913-14	Budget Estimate, 1913-14	Accounts, 1912-13
		Rs.	Rs.	Rs.	Rs.
<b>PROVINCIAL</b>					
Fees, Government Colleges, General		51,500	50,000	51,500	49,911
Do. do., Professional	XIXA	21,000	21,000	21,000	23,125
Fees, Schools, General	XIXB	3,40,000	3,14,500	3,06,000	2,79,938
Fees, Schools, Special	XIXC	3,000	3,400	2,700	2,581
Contributions		6,500	6,500	6,300	4,518
Income from Endowments		5,000	5,000	4,800	5,191
Miscellaneous	XIXD	1,61,100	1,80,600	1,51,500	1,46,698
For rounding		5,88,100		5,46,300	
		100		200	
<b>TOTAL</b>		<b>5,88,900</b>	<b>5,81,000</b>	<b>5,47,000</b>	<b>5,11,992</b>

(b) Under the control of the Director of Public Instruction.

## DETAILED ACCOUNT NO. XIXA —EDUCATION.—FEES, GOVERNMENT COLLEGES, PROFESSIONAL

Fees, Civil Engineering College, Raikot	21,000	21,000	24,000	23,125
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DETAILED ACCOUNT No XIXB.—EDUCATION.—FEES, SCHOOLS, GENERAL					
	Budget Estimate, 1914-15	Revised Estimate, 1913-14.	Budget Estimate 1913-14	Account , 1912-13	
	Rs	Rs	Rs	Rs.	
English Schools . . . . .	3,20,000	3,00,000	2,90,000	2,68,656	
Bowling House receipts . . . . .	20,000	14,500	16,000	11,282	
Total	3,40,000	3,14,500	3,06,000	2,79,938	
DETAILED ACCOUNT No. XIXC —EDUCATION —FEES, SCHOOLS, SPECIAL					
Industrial and Technical Schools . . . . .	3,000	3,300	2,700	1,481	
Model Schools . . . . .					
Other Schools . . . . .					
Total	3,000	3,400	2,700	2,581	
DETAILED ACCOUNT No. XIXD —EDUCATION.—MISCELLANEOUS					
Fees, Provincial Examinations . . . . .	45,000	43,000	36,000	41,216	
Civil Engineering College Examination Fees . . . . .	5,000	5,000	5,000	4,722	
Civil Engineering College—Sale-proceeds of Books . . . . .	15,100	18,000	18,100	18,104	
Workshop manufacture . . . . .	20,000	20,000	24,000	19,719	
Factory Receipts—Reformatory School, Chunai . . . . .	2,500	2,500	2,000	1,991	
Miscellaneous . . . . .	8,500	35,000	6,500	8,219	
Photo and Lithographic Department Receipts . . . . .	59,000	54,000	56,000	49,521	
Educational Gazette . . . . .	3,000	3,100	3,900	2,843	
Total	1,61,100	1,80,600	1,51,500	1,46,698	
XX.—MEDICAL (a)					
	Detailed Account No	Budget Estimate, 1914-15.	Revised Estimate 1913-14	Budget Estimate, 1913-14.	Accounts, 1912-13.
		Rs	Rs	Rs	Rs.
PROVINCIAL.					
Medical School and College Fees	XX A	15,300	15,000	9,200	5,682
Hospital Receipts . . . . .		13,500	2,000	1,700	1,873
Lunatic Asylum Receipts . . . . .	XX B	9,000	9,000	7,500	7,268
Contributions . . . . .	XX C	63,200	13,000	50,400	12,681
Miscellaneous . . . . .	XX D	39,700	33,000	31,000	27,153
For rounding . . . . .		1,40,700		99,800	
		300		200	
TOTAL		1,41,000	72,000	1,00,000	54,657
(a) Under the control of the Director-General of Civil Hospitals and Dispensaries.					
DETAILED ACCOUNT No. XXA —MEDICAL —MEDICAL SCHOOL AND COLLEGE FEES					
Medical College, Lucknow—					
Fees . . . . .	}	15,300	15,000	6,050	5,682
Hostel receipts . . . . .				2,950	
Agri School Fees . . . . .				200	
Total		15,300	15,000	9,200	5,682
DETAILED ACCOUNT No. XXB —MEDICAL —LUNATIC ASYLUM RECEIPTS					
Receipts for the maintenance of Non-pauper Patients . . . . .		5,000	5,000	4,000	4,476
Proceeds of Patients' Labour . . . . .		3,500	3,500	500	1,947
Other items including daily farm receipts . . . . .		500	500	3,000	845
Total		9,000	9,000	7,500	7,268
DETAILED ACCOUNT No. XXC —MEDICAL —CONTRIBUTIONS.					
Subscriptions from private persons . . . . .		1,875	1,875	1,915	1,180
Contributions from Municipalities and Cantonments . . . . .	(b)	50,525	525	35,525	589
Ditto for pay, pension, and leave allowances of Assistant Surgeons . . . . .		10,800	10,600	12,960	10,962
Total		63,200	13,000	50,400	12,681
(b) Includes Rs. 35,000 on account of contributions from Municipalities towards the pay of Special Health Officers.					
DETAILED ACCOUNT No. XXD.—MEDICAL —MISCELLANEOUS					
Fees for chemical analysis . . . . .		3,500	3,500	3,000	1,696
Sale-proceeds of Agar Tubes . . . . .		1,400	1,400	900	1,308
Sale-proceeds of Lymph . . . . .		27,000	24,000	22,500	19,179
Other Items . . . . .		7,800	4,100	4,600	4,970
Total		39,700	33,000	31,000	27,153



## XXI.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.

	Detailed Account No.	Budget Estimate, 1914-15	Revised Estimate, 1913-14.	Budget Estimate, 1913-14	Accounts, 1912-13
<i>PROVINCIAL.</i>					
Botanical and other Public Garden Receipts	XXIA	Rs. 63,600	Rs. 61,800	Rs. 56,300	Rs. 59,186
Agricultural Receipts including Receipts on account of Experimental Cultivation (a)	XXIB	63,300	55,800	51,200	40,541
Receipts on account of Public Exhibitions and Fairs		35,000	39,000	35,000	35,602
Examination Fees		500	500	500	421
Miscellaneous	XXIC	20,400	25,900	15,100	13,521
Veterinary and stallion receipts		7,200	4,000	5,000	7,058
<b>TOTAL</b>		<b>1,90,000</b>	<b>1,87,000</b>	<b>1,63,000</b>	<b>1,56,332</b>

(a) Under the control of the Director of Land Records

## DETAILED ACCOUNT NO. XXIA—SCIENTIFIC, ETC., DEPARTMENTS—BOTANICAL AND OTHER PUBLIC GARDEN RECEIPTS

Horticultural Garden Lucknow (b)	11,000	10,000	11,000	10,695
Botanical Garden (Saharanpur) (b)	23,000	22,000	16,000	15,336
Lyallpur Garden (Agra)	11,700	11,700	11,500	12,088
Memorial Garden (Cawnpore)	500	500	500	812
Other Garden Receipts	15,000	15,000	15,000	17,159
Kumau Gardens	2,600	2,600	2,300	2,596
<b>TOTAL</b>	<b>63,600</b>	<b>61,800</b>	<b>56,300</b>	<b>59,186</b>

(b) Under the control of the Director of Land Records

## DETAILED ACCOUNT NO. XXIB—SCIENTIFIC, ETC., DEPARTMENTS—AGRICULTURAL RECEIPTS INCLUDING RECEIPTS ON ACCOUNT OF EXPERIMENTAL CULTIVATION

Institution Farm—				
Sale of Farm produce				
Do. condemned stock	5,000	5,000	3,000	4,937
Miscellaneous				
Poultry Farm Receipts				573
Cawnpore Agricultural station	9,000		1,000	985
Cawnpore Farm Garden	3,500	4,800	3,000	4,952
Seed and Implants Store				65
Jalau Agricultural station	1,000		1,000	31
Aligarh do	2,000		2,000	
Partabgarh do	5,000	7,000	4,000	3,154
Benaies Agricultural station	4,000		2,000	1,281
Attara Farm (Banda District)	2,000	2,000	1,000	1,077
Demonstration Farm (Meerut)	2,000			135
Seed Farm	11,000	3,000	6,000	2,810
Sugar cane Farms	1,700	500	4,000	
Sub-stations (Reclamation of Waste Land)	1,200	1,500	1,050	1,210
Will Department	15,000	17,000	11,000	11,824
Sale of Cotton Seed and Cotton				316
Miscellaneous	2,800	7,000	2,150	2,609
Dung Farm	1,500	1,500	1,500	1,046
College Fees	600	1,200	3,000	1,069
College grounds	2,000	2,300	2,500	2,187
<b>TOTAL</b>	<b>63,300</b>	<b>55,800</b>	<b>51,200</b>	<b>40,541</b>

## DETAILED ACCOUNT NO. XXIC—SCIENTIFIC, ETC., DEPARTMENTS—MISCELLANEOUS

Fees leviable under Lunacy and Prisons Act I of 1893	10,500	12,500	6,300	10,906
Museum Receipts	100	600	500	545
Brass Wire Manufacture	140	340	200	9
Fees for Christian Marriage Act, XV of 1872	100	109	80	97
Fees for Births, Deaths, and Marriage Registration (Act VI of 1886)	60	94	58	67
Do. Brahmo Marriage Act, III of 1872		17	2	9
Other Receipts	2,500	5,240	1,960	1,891
Fees for registering Companies and Societies	6,500	7,000	6,000	...
<b>TOTAL</b>	<b>20,400</b>	<b>25,900</b>	<b>15,100</b>	<b>13,524</b>

## XXII.—RECEIPTS IN AID OF SUPERANNUATION, RETIRED AND COMPASSIONATE ALLOWANCES.

	Detailed Account No.	Budget Estimate, 1914-15	Revised Estimate, 1913-14.	Budget Estimate, 1913-14	Accounts, 1912-13.
<i>IMPERIAL.</i>					
Subscriptions under the Indian Civil Service		Rs.	Rs.	Rs.	Rs.
Family Pension Regulations					
Subscriptions to the Bengal Civil Fund	XXIIA	1,90,200	1,84,200	1,58,000	1,63,405
		5,800	5,800	15,000	10,026
<b>TOTAL IMPERIAL</b>		<b>1,96,000</b>	<b>1,90,000</b>	<b>1,73,000</b>	<b>1,73,431</b>
<i>PROVINCIAL.</i>					
Family Subscriptions of Native Members of the Indian Civil Service				400	
Contributions for Pensions and Gratuities	XXIIB	65,500	66,000	85,100	66,808
Miscellaneous		500		500	
<b>TOTAL PROVINCIAL</b>		<b>66,000</b>	<b>66,000</b>	<b>86,000</b>	<b>66,808</b>
<b>TOTAL</b>		<b>2,62,000</b>	<b>2,56,000</b>	<b>2,59,000</b>	<b>2,40,239</b>



## DETAILED ACCOUNT No XXIIA.—SUPERANNUATION —SUBSCRIPTIONS TO THE BENGAL CIVIL FUND

	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
	Rs	Rs	Rs.	Rs.
Ordinary . . . . .	3,450	3,450	8,000	5,743
Additional . . . . .	2,350	2,350	7,000	4,283
<b>Total</b>	<b>5,800</b>	<b>5,800</b>	<b>15,000</b>	<b>10,026</b>

## DETAILED ACCOUNT No. XXIIB —SUPERANNUATION.—CONTRIBUTION FOR PENSIONS AND GRATUITIES

	Rs	Rs	Rs	Rs
Contributions of Officers lent to Foreign Service . . . . .	10,000	10,500	13,000	10,040
Ditto of Persons employed by the Comt of Wards, etc . . . . .	18,000	18,000	20,000	16,990
Ditto by District and other funds . . . . .	35,000	35,000	50,000	38,274
Annuity deduction of Covenanted Civilians lent to Native States, Municipalities, etc. . . . .	1,500	1,500	2,000	1,447
Contribution of officers of the Public Works Department . . . . .	1,000	1,000	100	57
<b>Total</b>	<b>65,500</b>	<b>66,000</b>	<b>85,100</b>	<b>66,808</b>

## XXIII.—STATIONERY AND PRINTING.

	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
<i>IMPERIAL.</i>		Rs.	Rs.	Rs	Rs
Stationery Receipts . . . . .	XXIIIA	76,000	70,000	73,000	81,246
<i>PROVINCIAL</i>					
Sales of Gazettes and other Publications (a) . . . . .	XXIIIB	98,500	1,08,000	1,01,500	1,02,437
Other Press Receipts . . . . .	XXIIIC	51,500	51,000	44,500	50,49
<i>TOTAL PROVINCIAL</i>		1,53,000	1,59,000	1,46,000	1,52,927
<b>TOTAL</b>		<b>2,29,000</b>	<b>2,29,000</b>	<b>2,19,000</b>	<b>2,34,173</b>

(a) Under the control of the Superintendent, Government Press

## DETAILED ACCOUNT No XXIIIA —STATIONERY AND PRINTING.—STATIONERY RECEIPTS.

Cost of Stationery supplied from Stationery Office to State Railways . . . . .	75,500	69,500	72,500	80,481
Cost of printing forms supplied by the Controller, Printing, Calcutta . . . . .	500	480	500	756
Other Receipts . . . . .	...	20	..	9
<b>Total</b>	<b>76,000</b>	<b>70,000</b>	<b>73,000</b>	<b>81,246</b>

## DETAILED ACCOUNT No XXIIIB —STATIONERY AND PRINTING —SALES OF GAZETTES, ETC

Indian Law Reports . . . . .	11,000	11,500	11,000	11,786
Acts and other books . . . . .	10,000	10,100	9,000	10,064
Gazettes, Civil lists and other periodical publications . . . . .	8,000	7,900	7,500	7,868
Stock Forms . . . . .	69,500	78,500	74,000	72,719
<b>Total</b>	<b>98,500</b>	<b>1,08,000</b>	<b>1,01,500</b>	<b>1,02,437</b>

## DETAILED ACCOUNT No XXIIIC —STATIONERY AND PRINTING.—OTHER PRESS RECEIPTS.

Work done for High Court suitors . . . . .	18,000	17,500	15,000	17,142
" " Local and private bodies . . . . .	5,000	3,000	4,500	2,035
Sale-proceeds of Service Books . . . . .	600	800	600	666
Advertisements . . . . .	10,400	11,000	8,500	9,812
Sale-proceeds of waste paper and other unserviceable materials . . . . .	1,500	1,500	3,500	1,492
Miscellaneous . . . . .	19,000	17,000	12,400	19,336
Cost of printing work executed for Public Department by Jail Presses . . . . .	...	200	...	7
<b>Total</b>	<b>54,500</b>	<b>51,000</b>	<b>44,500</b>	<b>50,490</b>

XXV.—MISCELLANEOUS.

	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
		Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>					
Premium on Bills		11,500	10,500	9,500	9,393
Unclaimed Bills of Exchange of more than three years' standing		200	100	300	95
Percentages chargeable on European Stores for Provincial and Local Funds, etc.	XXVA	8,600	12,400	6,500	3,745
Value of Old Currency Notes assumed to be no longer in circulation		4,700	2,000	2,000	2,430
Receipts on account of lapsed Wasika pensions payable in lieu of interest on the Oudh Loans		5,000	5,000	3,000	6,180
				21,300	
For rounding				300	
<i>TOTAL IMPERIAL</i>		30,000	30,000	21,000	26,843
<i>PROVINCIAL.</i>					
Unclaimed Deposits		1,14,000	1,14,000	1,00,000	1,12,659
Treasure Trove		300	300	500	444
Sale of Old Stores and Materials		6,000	7,500	6,000	5,970
Sales of Land and Houses, etc. (Nazul)		3,000	31,400	3,000	10,303
Fees for Government Audits		50,000	60,000	40,000	42,099
Contributions		...	1,000	...	...
Sale proceeds of Durbar presents		...	8,000	...	...
Rents—					
Rent of Lands and Houses (Nazul)		1,45,000	1,45,000	1,15,000	1,11,660
Miscellaneous Fees, Fines, and Forfeitures	XXVB	1,500	5,600	1,300	1,473
Miscellaneous	XXVC	30,200	33,000	29,000	43,705
Recoveries of Famine Expenditure		...	100	...	610
Extraordinary items		...	13,100	...	1,953
				2,94,800	
For rounding				200	
<i>TOTAL PROVINCIAL</i>		3,50,000	4,19,000	2,95,000	3,31,376
<i>TOTAL</i>		3,80,000	4,49,000	3,16,000	3,58,219

DETAILED ACCOUNT NO. XXVA.—MISCELLANEOUS.—PERCENTAGES CHARGEABLE ON EUROPEAN STORES, ETC.

One per cent. for Marine Insurance, etc.	}	8,600	12,400	1,500	}	2,063
(Public Works Branch)				500		
Two per cent. for Departmental charges				3,000		3,945
(Public Works Branch)				500		
Miscellaneous				1,000		2,737
<i>Total</i>		8,600	12,400	6,500		8,745

DETAILED ACCOUNT NO. XXVB.—MISCELLANEOUS.—MISCELLANEOUS FEES, FINES AND FORFEITURES.

Marriage and Burial Fees	100	100	100	93
Fees for Registering Copyrights	800	800	600	755
Fees for Registration of Passports	100	150	100	151
Other Items	500	4,550	500	474
<i>Total</i>	1,500	5,600	1,300	1,473

DETAILED ACCOUNT NO. XXVC.—MISCELLANEOUS.—MISCELLANEOUS.

Recoveries on account of Law charges other than those in pauper suits	900	10	300	..
Fees for license for vend of food in Civil Court compounds	4,800	5,700	4,000	3,810
Fees for license for vend of food in Criminal and Revenue Courts compounds	10,000	12,200	7,700	10,383
Recovery on account of Service payments	2,500	3,500	2,500	10,361
Sundry Receipts (Nazul)	10,000	9,300	12,000	16,454
Other Items	2,000	2,290	2,000	2,697
<i>Total</i>	30,200	33,000	29,000	43,705

## XXIX.—IRRIGATION—MAJOR WORKS.

<i>IMPERIAL.</i>	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
<i>In charge of Civil Officers—</i>		Rs.	Rs.	Rs.	Rs.
Portion of Land Revenue due to Irrigation (Transferred from "I—Land Revenue, page 6)		17,19,000	17,19,000	16,96,000	17,19,668
Direct Receipts, P. W.—					
Betwa Canal.	XXIX A	1,02,000	2,43,000	1,42,000	1,53,476
Ken Canal.	XXIX B	57,000	1,62,000	1,07,000	75,205
Other Canals.	XXIX C	61,000	45,000	51,000	14,360
<b>Total</b>		<b>2,20,000</b>	<b>4,50,000</b>	<b>3,00,000</b>	<b>2,43,041</b>
<i>PROVINCIAL.</i>					
Direct Receipts, Civil—					
Owner's rate on Irrigated villages		1,64,000	1,34,000	1,64,000	1,58,291
Direct Receipts, P. W.—					
Ganges Canal.	XXIX D	36,15,000	38,59,000	35,39,000	35,25,078
Lower Ganges Canal.	XXIX E	26,38,000	27,93,000	23,85,000	23,63,420
Eastern Jumna Canal.	XXIX F	14,01,000	14,57,000	12,82,000	11,88,755
Other Canals.	XXIX G	10,46,000	9,37,000	8,71,000	8,21,721
<b>Total</b>		<b>87,00,000</b>	<b>90,43,000</b>	<b>80,77,000</b>	<b>77,98,974</b>
		<b>1,68,23,000</b>	<b>1,13,99,000</b>	<b>1,02,37,000</b>	<b>99,19,974</b>

## DETAILED ACCOUNT NO. XXIX-A.—IRRIGATION—MAJOR WORKS.—BETWA CANAL.

<i>IMPERIAL.</i>				
Water Rates . . . . .	95,695	2,37,000	1,37,800	1,46,040
Sales of Water . . . . .	37	250	80	77
Water-supply of Towns . . . . .	718	500	1,200	1,009
Plantations . . . . .	2,812	2,500	1,820	5,163
Other Canal Produce . . . . .	...	...	...	...
Rent of Buildings . . . . .	1,017	1,000	900	886
Fines . . . . .	484	300	...	10
Miscellaneous . . . . .	1,237	1,150	200	231
<b>Total</b>	<b>1,02,000</b>	<b>2,43,000</b>	<b>1,42,000</b>	<b>1,53,476</b>

## DETAILED ACCOUNT NO. XXIX-B.—IRRIGATION—MAJOR WORKS.—KEN CANAL.

<i>IMPERIAL.</i>				
Water Rates . . . . .	54,672	1,59,000	1,03,000	69,891
Sales of Water . . . . .	10	10	15	10
Water-supply of Towns . . . . .	...	50	50	50
Plantations . . . . .	1,716	2,000	2,635	2,658
Other Canal Produce . . . . .	...	...	...	...
Rents of Buildings . . . . .	471	500	600	30
Miscellaneous . . . . .	137	450	...	2,236
Fines . . . . .	...	...	700	16
Water power . . . . .	...	10	...	...
<b>Total</b>	<b>57,000</b>	<b>1,62,000</b>	<b>1,07,000</b>	<b>75,205</b>

## DETAILED ACCOUNT NO. XXIX-C.—IRRIGATION—MAJOR WORKS.—OTHER CANAL.

<i>IMPERIAL.</i>				
Water Rates . . . . .	59,200	43,000	40,200	12,750
Rents of Buildings . . . . .	300	500	300	374
Miscellaneous . . . . .	1,500	...	1,500	88
Sale of water . . . . .	...	1,500	...	19
Plantations . . . . .	...	...	...	1,129
<b>Total</b>	<b>61,000</b>	<b>45,000</b>	<b>51,000</b>	<b>14,360</b>

DETAILED ACCOUNT No. XXIX-D.—IRRIGATION—MAJOR WORKS—GANGES CANAL INCLUDING MAT,  
AND HATHRAS BRANCH.

	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
	Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>				
Water Rates . . . . .	34,75,000	37,04,000	33,96,000	33,72,832
Sales of Water . . . . .	3,000	8,000	7,300	4,741
Water-supply of Towns . . . . .	3,000	5,000	1,400	1,500
Plantations . . . . .	49,000	51,000	50,174	64,557
Other Canal Produce . . . . .	58,000	60,000	60,492	50,967
Water Power . . . . .	4,000	5,500	3,923	3,272
Navigation . . . . .	5,000	4,500	5,154	4,586
Rents of Buildings . . . . .	2,000	2,000	1,617	1,643
Fines . . . . .	16,000	19,000	12,940	20,980
Miscellaneous . . . . .				
<b>Total</b> . . . . .	<b>36,15,000</b>	<b>38,59,000</b>	<b>35,39,000</b>	<b>35,25,078</b>

DETAILED ACCOUNT No. XXIX-E.—IRRIGATION—MAJOR WORKS—LOWER GANGES CANAL INCLUDING  
FATEHPUR BRANCH.

<i>PROVINCIAL.</i>				
Water Rates . . . . .	25,46,000	27,03,000	23,03,000	21,66,834
Sales of Water . . . . .	8,000	8,000	8,300	10,640
Plantations . . . . .	43,000	44,000	47,090	52,431
Other Canal Produce . . . . .	100	100		
Water Power . . . . .	11,000	11,000	5,300	7,147
Navigation . . . . .	4,000	4,000	110	3,121
Rents of Buildings . . . . .	3,000	3,000	4,500	4,120
Fines . . . . .	1,000	2,000	780	1,214
Miscellaneous . . . . .	20,900	16,000	15,300	16,987
Water supplied to Military Department . . . . .	1,000	1,900	620	926
<b>Total</b> . . . . .	<b>26,33,000</b>	<b>27,93,000</b>	<b>23,85,000</b>	<b>22,63,420</b>

DETAILED ACCOUNT No. XXIX-F.—IRRIGATION—MAJOR WORKS—EASTERN JAMNA CANAL.

<i>PROVINCIAL.</i>				
Water Rates . . . . .	13,54,000	13,86,000	12,23,000	11,23,882
Sales of Water . . . . .	1,000	3,000	1,393	799
Plantations . . . . .	25,000	37,000	37,522	44,551
Other Canal Produce . . . . .	200	2,000		
Water Power . . . . .	14,000	16,000	13,851	10,840
Rents of Buildings . . . . .	1,500	1,500	1,494	1,701
Fines . . . . .	1,500	1,500	1,100	848
Miscellaneous . . . . .	3,800		3,640	5,273
Water supply of Towns . . . . .	...	10,000	...	861
<b>Total</b> . . . . .	<b>14,01,000</b>	<b>14,57,000</b>	<b>12,82,000</b>	<b>11,88,755</b>

DETAILED ACCOUNT No. XXIX-G.—IRRIGATION—MAJOR WORKS—OTHER CANALS. (a)

<i>PROVINCIAL.</i>				
Water Rates . . . . .	9,75,000	8,50,000	8,01,000	7,37,553
Sales of Water . . . . .	9,000	11,000	10,829	19,577
Water-supply of Towns . . . . .	300	1,000	740	841
Plantations . . . . .	23,000	30,000	23,900	30,429
Other Canal Produce . . . . .	...	...		
Water Power . . . . .	34,000	35,000	29,000	27,484
Navigation . . . . .	500	1,000	500	268
Rents of Buildings . . . . .	1,000	1,000	1,600	2,082
Fines . . . . .	1,000	2,000	1,179	1,333
Miscellaneous . . . . .	2,200	6,000	2,252	2,154
<b>Total</b> . . . . .	<b>10,46,000</b>	<b>9,37,000</b>	<b>8,71,000</b>	<b>8,21,721</b>

(a) Agra, Dnn and Bijmor Canals.

## XXX.—MINOR WORKS AND NAVIGATION.

U. P. PROPER.	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
<i>PROVINCIAL.</i>		Rs.	Rs.	Rs.	Rs.
In charge of Civil Officers— Owner's rate on Irrigated villages . . .		5,000	5,000	3,000	4,988
In charge of Public Works Officers— Works for which Capital and Revenue Accounts are kept.	XXXA	1,37,000	1,20,000	1,33,000	1,65,175
Agricultural Works . . . . .	XXXB	2,000	8,000	6,000	9,750
		1,39,000	1,28,000	1,39,000	1,74,925
<b>TOTAL U. P. PROPER</b>		1,44,000	1,33,000	1,42,000	1,79,913
<i>RAJPUTANA.</i>					
<i>IMPERIAL.</i>					
In charge of Public Works Officers— Works for which Capital and Revenue Accounts are kept	XXXC	20,000	20,000	22,000	18,382
<b>GRAND TOTAL</b>		1,64,000	1,53,000	1,64,000	1 98,295

## DETAILED ACCOUNT No. XXXA.—MINOR WORKS AND NAVIGATION—WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT.

	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
<i>PROVINCIAL.</i>	Rs.	Rs.	Rs.	Rs.
Water Rates . . . . .	1,29,000	1,13,000	1,24,000	1,53,802
Other Receipts . . . . .	8,000	7,000	8,400	11,373
<b>Total</b>	1,37,000	1,20,000	1,33,000	1,65,175

## DETAILED ACCOUNT No. XXXB. MINOR WORKS AND NAVIGATION—AGRICULTURAL WORKS.

<i>PROVINCIAL.</i>				
Water Rates . . . . .	1,500	5,000	3,400	4,926
Other Receipts . . . . .	500	3,000	2,600	4,824
<b>Total</b>	2,000	8,000	6,000	9,750

## DETAILED ACCOUNT No. XXXC.—MINOR WORKS AND NAVIGATION—WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT.

<i>RAJPUTANA.</i>				
<i>Imperial.</i>				
Water Rates . . . . .	17,000	15,000	17,700	13,591
Other Receipts . . . . .	2,900	5,000	3,800	4,791
	19,900		21,500	
For rounding . . . . .	100		500	
<b>Total</b>	20,000	20,000	22,000	18,382

## XXXI.—CIVIL WORKS.

U. P. PROPER.	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
<i>IMPERIAL.</i>		Rs.	Rs.	Rs.	Rs.
In charge of Public Works Officers . . .		19,000	25,000	14,000	18,448
<i>PROVINCIAL.</i>					
In charge of Civil Officers . . . . .	XXXI A	1,34,000	1,81,000	1,29,000	1,27,869
In charge of Public Works Officers . . .	XXXI B	2,90,000	3,70,000	3,20,000	3,21,851
<b>TOTAL U. P. PROPER</b>		4,43,000	5,76,000	4,63,000	4,68,168
<i>RAJPUTANA.</i>					
<i>IMPERIAL.</i>					
In charge of Public Works Officers . . .	XXXI C	16,000	18,000	15,000	17,754
<b>GRAND TOTAL</b>		4,59,000	5,94,000	4,78,000	4,85,922

## DETAILED ACCOUNT No. XXXIA—CIVIL WORKS.—IN CHARGE OF CIVIL OFFICERS.

<i>PROVINCIAL.</i>	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
	Rs.	Rs.	Rs.	Rs.
Toll on Steamers (Ganges River Tolls) . . . . .	8,500	8,500	7,500	8,081
Arboriculture Receipts . . . . .	...	...	...	1
Sales of Garden Produce (Government House) . . . . .	500	500	100	255
Sales of Fruits, etc. (Nazul) . . . . .	16,000	16,000	14,600	19,559
Fees on Masonry Graves and Cemetery Monuments, including Sale-proceeds of grass, etc. . . . .	5,500	5,500	4,300	5,433
Rent of Military Paraos and Encamping Grounds . . . . .	15,000	14,000	13,000	13,958
Rent of Travellers' Rest-houses . . . . .	200	200	500	160
Miscellaneous . . . . .	3,300	3,300	9,000	2,201
Share of surplus profits from the Sahdara-Saharanpur Light Railway	35,000	1,33,000	80,000	78,161
<b>Total</b> . . . . .	<b>1,31,000</b>	<b>1,81,000</b>	<b>1,29,000</b>	<b>1,27,869</b>

## DETAILED ACCOUNT No. XXXIB—CIVIL WORKS.—IN CHARGE OF P. W. OFFICERS.

<i>PROVINCIAL.</i>				
Rents of Buildings . . . . .	1,11,000	1,00,000	1,00,000	1,02,856
Sales of Buildings . . . . .	600	5,050	5,050	21,325
„ Old Materials . . . . .	3,300	11,000	10,000	10,121
„ Produce . . . . .	4,620	5,250	5,250	1,622
Arboriculture . . . . .	28,200	28,200	33,600	35,917
Fines, Refunds and Miscellaneous . . . . .	5,390	6,000	5,000	6,435
Interest on Endowments for Repairs of Monuments in Government Cemeteries . . . . .	610	500	500	1,405
Sales of Tools and Plant . . . . .	1,700	11,740	1,740	1,221
Value of Materials received from Old Buildings . . . . .	3,500	6,050	3,050	5,900
Receipts from Self-supporting Workshop (Roorkee) . . . . .	...	10,400	65,000	50,753
Sale-proceeds of Roorkee Workshop . . . . .	40,000	1,00,000	...	...
Ferry Receipts . . . . .	89,500	85,000	90,000	83,429
Unclaimed Deposits . . . . .	80	60	60	186
Recoveries on account of Electric Installation for Lighting, Fans and Punkha-pulling, etc. . . . .	760	450	450	174
Recoveries on account of water supply . . . . .	400	...	...	...
Recoveries of advances made in England . . . . .	...	...	...	502
Rent of Kitcha bridge . . . . .	340	300	300	...
<b>Total</b> . . . . .	<b>2,90,000</b>	<b>3,70,000</b>	<b>3,20,000</b>	<b>3,21,851</b>

## DETAILED ACCOUNT No. XXXIC—CIVIL WORKS.—RAJPUTANA—IN CHARGE OF P. W. OFFICERS.

<i>IMPERIAL.</i>				
Rents of Buildings . . . . .	15,000	15,900	13,300	14,384
Sales of Buildings . . . . .	...	100	...	...
„ Tools and Plant . . . . .	140	900	100	1,451
„ Produce . . . . .	250	750	700	1,084
„ Old Materials . . . . .	100	1,610	300	288
Value of Materials received from Old Buildings . . . . .	50	100	50	177
Fines, Refunds and Miscellaneous . . . . .	220	200	310	156
Interest on Endowments for Repairs of Monuments . . . . .	240	240	240	214
<b>Total</b> . . . . .	<b>16,000</b>	<b>18,000</b>	<b>15,000</b>	<b>17,754</b>

# CIVIL BUDGET ESTIMATE OF EXPENDITURE

FOR THE YEAR

1914-15.

### 1.—REFUNDS AND DRAWBACKS.

	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
	Rs.	Rs.	Rs.	Rs.
<b>Divided Heads, Imperial Share.</b>				
Land Revenue (five-eighths)	20,000	22,000	21,000	17,119
Stamps (one-half)	63,000	63,000	58,000	63,193
Excise (one-fourth)	5,000	4,000	5,000	2,787
Assessed Taxes (one-half)	9,000	10,000	7,000	7,712
<b>Total Imperial</b>	<b>97,000</b>	<b>1,04,000</b>	<b>91,000</b>	<b>90,811</b>
<b>Provincial Heads.</b>				
Land Revenue	7,500	9,500	6,500	6,476
Provincial Rates	500	500	500	722
Forest	21,300	22,500	19,900	14,902
Registration	500	500	500	213
For rounding	200	...	400	...
	<b>30,000</b>	<b>32,000</b>	<b>27,000</b>	<b>22,313</b>
<b>Divided Heads, Provincial Share.</b>				
Land Revenue (three-eighths)	12,000	14,000	13,000	10,273
Stamps (one-half)	63,000	63,000	58,000	63,193
Excise (three-fourths)	15,000	12,000	15,000	8,360
Assessed Taxes (one-half)	9,000	10,000	7,000	7,712
	<b>99,000</b>	<b>1,01,000</b>	<b>93,000</b>	<b>89,538</b>
<b>Total Provincial</b>	<b>1,29,000</b>	<b>1,37,000</b>	<b>1,20,000</b>	<b>1,11,851</b>
<b>TOTAL</b>	<b>2,26,000</b>	<b>2,41,000</b>	<b>2,11,000</b>	<b>2,02,662</b>

## 2.—ASSIGNMENTS AND COMPENSATIONS.

IMPERIAL.	Detailed Account No.	Budget Estimate, 1913-14.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
		Rs.	Rs.	Rs.	Rs.
Miscellaneous Compensations	2A	26,000	26,000	25,000	24,172
Divided Heads.					
Inamdars and other Grantees (a)		12,000	12,000	11,000	9,742
Pensions in lieu of Resumed Lands (a)		44,300	43,000	43,700	43,491
Malikana (a)	2B	2,36,500	2,39,800	2,36,100	2,50,110
Miscellaneous Land Revenue Compensation (a)—					
Annuity to Captain Hearsey's lineal descendants (Bareilly).		1,200	1,200	1,200	900
Excise Compensations—					
Not exceeding Rs. 5,000 per annum (b)		6,000	22,000	6,000	5,421
<b>TOTAL</b>		<b>3,00,000</b>	<b>3,18,000</b>	<b>2,98,000</b>	<b>3,09,664</b>
Imperial Share		1,85,000	1,91,000	1,84,000	1,91,507
Provincial Share		1,15,000	1,27,000	1,14,000	1,18,157
Total { Imperial		2,11,000	2,17,000	2,09,000	2,15,679
Provincial		1,15,000	1,27,000	1,14,000	1,18,157
<b>TOTAL</b>		<b>3,26,000</b>	<b>3,44,000</b>	<b>3,23,000</b>	<b>3,33,836</b>

(a) Shared according to "Land Revenue."  
(b) to "Excise"



DETAILED ACCOUNT No. 2A —ASSIGNMENTS AND COMPENSATIONS.—MISCELLANEOUS COMPENSATIONS

SAYEE COMPENSATIONS— Exceeding Rs. 5,000 per annum— Rajah Mahendra Man Singh OTHER ITEMS— Not exceeding Rs. 5,000 per annum	Budget Estimate, 1914-15		Revised Estimate, 1913-14		Budget Estimate, 1913-14		Accounts, 1912-13	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	24,100		23,900		24,100		22,092	
	2,081		2,100		1,095		2,080	
	26,181				25,195			
	181				195			
For rounding								
Total		26,000		26,000		25,000		24,172

DETAILED ACCOUNT No. 2B —ASSIGNMENTS AND COMPENSATIONS.—MALIKANA

Allowance to Mahant of Temple	11,856		11,856		14,853		15,981	
Ditto to the hon of late Raja Shambhu Naram Singh of Ghazipur	37,300		36,500		37,300		36,363	
Ditto to Rajah Bahadur (Gorakhpur)	1,500		3,000		1,500			
Ditto to Chakradar Proprietor	1,82,844		1,85,444		1,82,044		1,97,766	
					2,35,700			
					400			
For rounding								
Total		2,36,500		2,39,800		2,36,100		2,50,110

3.—LAND REVENUE.

PROVINCIAL	Detailed Account No.	Budget Estimate, 1914-15		Revised Estimate, 1913-14		Budget Estimate, 1913-14		Accounts, 1912-13	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Charges of District Administration	3A	46,98,200		46,04,000		45,55,000		44,41,227	
Management of Government Estates	3B	2,28,700		2,28,100		2,46,100		2,31,557	
Charges on account of Land Revenue Collections		5,300		3,000		5,300		2,223	
Survey and Settlement	3C	2,99,100		2,86,000		3,21,000		2,48,033	
Land Records	3D	38,10,200		37,95,900		38,05,200		38,22,632	
Revision of District and other office establishments in accordance with the recommendations of Mr Pike's Committee		6,25,000				6,25,000			
		96,66,500				95,57,600			
		500				400			
For rounding									
TOTAL		96,67,000		89,17,000		95,58,000		87,45,672	

DETAILED ACCOUNT No. 3A —LAND REVENUE —CHARGES OF DISTRICT ADMINISTRATION

SUMMARY.	Budget Estimate, 1914-15		Revised Estimate, 1913-14		Budget Estimate, 1913-14		Accounts, 1912-13.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
General Establishment	29,62,827		29,01,800		28,43,900		27,57,093	
Amalgamated stamps, excise and income tax establishment	45,610		48,000		45,600		47,011	
Construction of Boundary pillars								
Sub-divisional establishment	12,66,500		12,47,000		12,41,700		12,47,165	
Process-serving establishment	8,251		7,000		9,826		6,982	
Revenue record-room (or copy-making) establishment	1,62,234		1,62,000		1,66,219		1,58,954	
Stone quarry charges (Mirzapur)	13,400		25,500		26,100		10,895	
Partition establishment	2,09,000		1,82,500		2,00,500		1,83,234	
Compt of Wards establishment	30,234		29,600		31,120		29,893	
	46,98,056				45,54,965			
	144				35			
For rounding								
Total		46,98,200		46,04,000		45,55,000		44,41,227



DETAILED ACCOUNT NO. 3A --LAND REVENUE.—CHARGES OF DISTRICT ADMINISTRATION—*contd.**Vide* APPENDIX, PAGES 172 AND 174.

	Numbers.		DETAILS.	Budget Estimate, 1914-15		Revised Estimate, 1913-14		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15									
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries—			<b>General establishment.</b>								
		(a)	Collectors and Magistrates—								
	16	16	I Grade (2,250) <sup>1</sup>	4,08,920				4,14,720			
	14	14	II „ (1,833-5-4) <sup>1</sup>	3,04,480	(e)	10,20,000		2,95,680		9,84,970	
	1	1	Superintendent, Dehra Dun (1,500) <sup>1</sup>	17,280				17,280			
			Joint Magistrates—								
	12	14	I Grade (1,000) <sup>1</sup>	1,61,280				1,38,240			
	2	1	Statutory Civil Servants (640)	7,680		38,05,000		15,360		3,02,048	
	14	21	II Grade (700) <sup>1</sup>	1,69,344				1,12,896			
	14	18	Asstt Magistrates & Collectors—								
			9 (450) <sup>1</sup> , 9 (400) <sup>1</sup>	88,128		2,00,000		66,816		1,69,160	
			Deputy Commissioners—								
	4	4	I Grade (1,833-5-4) <sup>1</sup>	84,480				84,480			
	8	8	II „ (1,666-10-8) <sup>1</sup>	1,53,600		(c)		1,53,600		(c)	
	2	2	Provincial Civil Servants (1,000)	24,000				24,000			
	3	3	Deputy Commissioners, Kumaon, 1 (1,500) <sup>1</sup> , 2 (1,000) <sup>1</sup>	40,320				40,320			
			Assistant Commissioners—								
	6	8	I Grade (800) <sup>1</sup>	73,728		(d)		55,296		(d)	
	6	..	II „					48,384			
	3	..	III „					15,552			
			Deputy Collectors—								
	4	8	I Grade (800)	76,800				38,400			
	6	11	II „ (700)	92,400				50,400			
	9	21	III „ (600) (f)	1,51,200				64,800			
	33	45	IV „ (500)	2,70,000				1,98,000			
	53	56	V „ (400)	2,68,800				2,54,400			
	54	59	VI „ (300)	(g) 2,13,600		10,73,000		1,94,400			
	58	46	VII „ (250)	1,38,000				1,74,000		9,01,461	
	29	41	Probationers, 8(200), 1 (190), 9 (175), 2 (150), 21 (100)	69,180				52,680			
			Allowance for charge of Sub-divi- sional Stations, 3 (250) <sup>1</sup> , 1 (100) <sup>1</sup>	9,792				9,792			
			Local allowance to Deputy Collec- tors			..		2,400			
			Lump provision for minimum salary guaranteed for the members of Indian Civil Service	26,000		88,000		86,300		83,780	
	95	103	Exchange Compensation Allowance Lump allotment for increase in the scale of Dy Collectors	90,000							
				29,34,012		..		1,08,400			
			Deduct—Probable Savings	1,72,012				27,16,596			
			Deduct—Morty of Salaries trans- ferred to "19A—Law and Jus- tice—Comits of Law, Criminal Courts" (page 64)	27,62,000		26,86,000		26,60,000		25,31,428	
Establish- ment—				13,81,000		13,43,000		13,30,000		12,65,714	
	90	90	Clerks, 11 (200), 24 (150), 21 (125), 34 (120)	1,50,080	13,81,000		13,43,000	1,50,080	13,30,000		12,65,714
	207	208	Clerks, 72 (100), 4 (90), 11 (80), 37 (75), 16 (70), 68 (60)	1,96,980				1,96,260			
	1,227	1,222	Clerks, 116 (50), 38 (45), 223 (40) (b), 25 (35), 185 (30), 191 (25), 263 (20), 38 (15), 42 (12), 102 (10), 1 (5)			8,00,000				7,98,852	
			Personal Allowances, 1 (50), 1 (25)	4,19,308				4,21,648			
			Special and Local Allowances	900				900			
			Allowance for short-hand writing	1,848				1,968			
	660	654	Servants, 1 (14), 72 (10), 38 (8), 10 (7), 3 (6-8), 515 (6), 15 (varying from 2 to 5)	660				300			
			Allowance to Typists	51,390		51,000		51,810		50,584	
			Royal Bonus	2,580		2,000		2,340		1,425	
				..		..		..		—128	
			Temporary Establishment—								
			Clerks (50 and less)								
			Servants	9,810		10,500		10,710		7,983	
			Famine Accountant	174		1,000		144		416	
			Extra Readers, etc., for Superin- tendents	..		1,500		..		..	
			Extra Revenue Accountants	35,650		33,000		27,000		29,868	
			Extra Establishment for Officers deputed on special duty	50,000		30,400		24,380		22,166	
			Special establishment for Alluvial Mahals	4,000		2,400		1,000		3,623	
			Extra money testers at Sadar Treasury	2,600		1,000		2,000		537	
				1,810		1,200		2,000		1,165	
				9,27,770	13,81,000	9,34,000	13,43,000	8,95,520	13,30,000	9,16,489	12,65,714

(a) Includes 1 for 7 months only.

(b) 1 (40) for 7 months only.

(c) Actuals included in "Collectors and Magistrates."

(d) "Assistant Magistrates and Collectors."

(e) Also includes Rs. 8,800 for 1 for 5 months only.

(f) One gets Wasika allowance of Rs. 100 per mensem from wasika Fund.

(g) Includes Rs. 1,200 on account of local allowance to a Deputy Collector.

DETAILED ACCOUNT NO. 3A.—LAND REVENUE—CHARGES OF DISTRICT ADMINISTRATION—*contd.*  
*Vide APPENDIX, PAGES 172 AND 174.*

	Numbers.		General Establishment— <i>contd.</i>	Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Establishment— contd.</i>			Brought forward	9,27,770	13,81,000	9,34,000	13,43,000	8,95,520	13,30,000	9,16,489	12,66,714
	22	22	Establishment of Provincial Funds—								
			Collector's Office { Clerks, 1 (80), 6(30), 1 (25), (Nazul) 12 (20), 1 (15), 1 (1)	(b) 6,852		6,500		6,552		6,455	
	35	35	Do. Do. Servants, 1 (10), 1 (9), 1 (7) 30 (6), 2 (1-8)					2,448		1,783	
			Royal Bonus	2,508		1,800		...		—42	
			Establishment for Motor cars.								
	1	1	Chauffeur (60)	720		720		720		720	
	1	1	Cleaner (7)	84		84		84		84	
			Establishment of Honorary Assistant Collectors—								
	14	19	Clerks, 3 (30), 1 (25), 8 (20), 5 (15), 1 (10), 1 (5)	4,380		2,200		2,820		1,597	
<i>Allowances—</i>	12	15	Servants, 6 (6), 9 (5)	972		696		768		515	
			Royal Bonus	...		...		...		22	
			Lump addition for privilege leave Allowances, etc.	9,43,280				9,08,912			
			Lump allotment for additional staff for the Courts of the Honorary Assistant Collectors	16,000				16,000			
			Lump allotment for the establishment of additional Deputy Collectors	2,680				2,680			
			Board's reserve for emergent Establishment	17,000				8,000			
				10,000				6,000			
			Travelling and Tentage Allowance of Officers	9,88,966		9,46,000		9,41,592		9,27,623	
			Ditto of Establishment	80,000		85,000		75,000		75,373	
			Grain compensation allowance	1,50,000		1,50,000		1,40,000		1,37,418	
<i>Supplies and Services—</i>			Advances for Civil Suits	...		10,000		...		...	
			Purchase of Tents	2,30,000		2,45,000		2,15,000		2,12,791	
			Purchase and repair of typewriters	5,000		5,000		5,000		9,937	
			Charges for Remittance of Treasure within the District (Contract)	14,300		16,000		14,300		15,235	
				2,351		4,000		4,409		3,043	
			Telephone Charges	16,530		18,000		16,530		15,658	
			Purchase of Record Books (Provincial Contract)	38,181		43,000		40,239		43,873	
			Ditto of Books, etc.	5,220		3,700		3,565		3,354	
			Rents	500		100		500		27	
			Liveries	1,000		600		1,492		701	
<i>Contingencies—</i>			Clothing of Peons	1,000		1,700		1,000		1,898	
			Contingencies of Collector's Office (Nazul) (Lucknow)	3,461		2,600		2,308		3,863	
			Maintenance of motor car contingencies	720		400		720		247	
			Contingencies under the Land Acquisition Act (Provincial Contract)	2,000		1,500		2,000		1,143	
			Circuit House Contingencies—	510		1,500		1,000		384	
			Contingencies for Circuit houses (Contract)	3,946		6,500		3,666		3,108	
			Pay of menials	516		1,800		156		1,266	
			Service Postage and Telegram Charges (Provincial Contract)	1,12,500		1,18,000		1,12,500		1,13,947	
			Rates and Taxes (Do.)	2,960		2,700		2,760		2,412	
			Contract Contingencies (a)—								
			Hot and Cold Weather Charges	20,234		22,500		20,234		21,869	
			Extra Tour Establishment	12,315		14,300		10,927		13,085	
			Carriage of Tents and Records	39,247		36,000		39,247		33,449	
			Repairs of Tents	3,208		3,300		3,208		3,286	
			Purchase and Repair of Furniture	18,239		26,000		17,239		25,487	
			Tahsil fixed Contingencies	33,539		31,000		33,539		30,431	
			Cloth for Bastahs	6,628		6,300		6,628		5,831	
			Printing and binding charges	9,931		10,700		9,931		8,953	
			Pay of menials	3,224		3,600		3,128		2,459	
			Other Petty Contingencies and Office Expenses	18,512		30,000		18,512		29,892	
			Lump addition for Extra Grant	10,000				10,000			
			Lump provision for expenditure on improvements in the Conservancy of the Court Compounds	6,000				6,000			
			Re-grant of savings under Contract Contingencies	1,000				1,000			
			Lump allotment for contingent charges of the Court of additional Deputy Collectors	7,000				5,000			
			Lump provision for hot weather charges of Honorary Assistant Collectors	770				770			
				3,24,180				3,17,030			
			For rounding	500	3,24,680		3,24,800	39	3,17,069		3,07,092
			Total General Establishment	29,62,827		29,01,800		28,43,900		27,57,093	

(a) Includes contingencies of Sub-Divisional Establishment.

(b) Includes Rs. 360 on account of personal allowance.

DETAILED ACCOUNT NO. 3A.—LAND REVENUE—CHARGES OF DISTRICT ADMINISTRATION—*contd.*

Vide APPENDIX, PAGES 172 AD 175.

	Numbers.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment, etc.—	157	158	<b>Amalgamated Stamps, Excise and Income-tax Establishment.</b>								
			Clerks, 1 (60), 8 (50), 8 (40), 31 (30)(e), 29 (25), 38 (20) and 43 (15)	45,510		47,700		45,450		46,808	
			Type-writing allowance . . . . .	...		200		...		131	
			Royal Bonus . . . . .	...		...		150		35	
			Travelling Allowance . . . . .	100		100				37	
			<b>Total Amalgamated Stamps, etc., Establishment</b>		45,610		48,000		45,600		47,011
Supplies and Services—			<b>Construction of boundary pillars.</b>								
			Cost of erecting boundary pillars .	67,000		40,000		67,040			
			Deduct—Recoveries from Zemindars	67,000		40,000		67,040			
			<b>Total construction of boundary pillars</b>		...		...		...		...
Salaries—			<b>Sub-Divisional Establishment.</b>								
			Tahsildars—								
	32	32	I Grade (250) . . . . .	96,000				96,000			
	47	47	II " (200) . . . . .	1,12,800		4,75,000		1,12,800		4,78,879	
	65	65	III " (175) . . . . .	1,36,500				1,36,500			
	70	70	IV " (150) . . . . .	1,26,000				1,26,000			
	234	235	Naib Tahsildars, 30 (100), 45 (80), 70 (70) and 90 (60) . . . . .	2,02,800		2,10,000		2,02,080		2,12,195	
			House rent for Tahsildars . . . . .	1,682		2,000		1,442		1,805	
					6,75,782		6,87,000		6,74,822		6,92,879
Establishment—	915	919	Clerks of Tahsildars, 1(30), 215 (25), 434 (20), 240 (15), 27 (10), 1 (5), 1 (2) . . . . .	(a) 2,15,652		2,22,000		2,14,512		2,21,223	
	4,278	4,286	Servants of Tahsildars (varying from 2 to 10) . . . . .	(g) 3,19,728		3,17,000		3,19,056		3,18,987	
			Royal Bonus . . . . .	...		...		...		—44	
			Temporary Establishment—								
	9	8	Clerks (b) . . . . .	740		1,800		1,040		1,155	
	30	30	Servants, 30 (5) for 3 months only	450		700		450		170	
					5,36,570		5,41,500		5,35,058		5,41,491
Allowances—					12,12,352		12,28,500		12,09,880		12,34,370
			Extra Revenue or Treasury Ac- countant at Tahsils . . . . .		3,000		2,500		3,800		2,663
			Temporary Money Testers . . . . .		1,120		2,000		1,000		2,179
			Extra messengers for collection of supplies . . . . .		9,000		8,000		9,000		7,958
			Lump addition for leave allowances, etc. . . . .		15,000		...		15,000		
			Lump provision for Extra Naib Tahsildars for Takavi work . . . . .		26,000		...		3,050		
			Lump addition for extra Naib Tahsildar's Peons . . . . .		...		6,000		...		...
			Grain compensation allowance . . . . .		12,66,472				12,41,730		
					28				30		
			For rounding								
			<b>Total Sub-Divisional Establish- ment</b>		12,66,500		12,47,000		12,41,700		12,47,165
Establishment— Contingencies—			<b>Process-serving Establishment.</b>								
			Temporary Process-servers (Divi- sional grant) . . . . .	8,000		7,500		9,575		6,937	
			Service Postage and Telegram Charges (Contract) . . . . .	251		100		251		45	
			<b>Total Process-serving Establish- ment</b>		8,251		7,600		9,826		6,982
Establishment—			<b>Revenue Record-room (or copy- making) Establishment.</b>								
	580	584	Translators (c) . . . . .	1,673		1,000		1,673		900	
			Copyists, 5 (40), 44 (30), 137 (20), 225 (15), 173 (10 and under)	(f) 1,12,344		1,15,000		1,11,804		1,13,465	
	854	355	Arrangers and Weeders (15) . . . . .	(d) 63,975		64,500		63,795		65,199	
			Royal Bonus . . . . .	...		...		...		—16	
			Carried over	1,77,992		1,80,500		1,77,272		1,79,548	

(a) Includes Rs. 108 on account of allowance.

(b) 1 (60) and 2 (30) for 2 months, 1 (25) and 1 (15) for 4 months, 1 (15) for 8 months, 1 (10) for 10 months, and 1 (10) for 12 months.

(c) Paid from fees according to the quantity of work done.

(d) Includes Rs. 75 on account of local allowance.

(e) Includes 1 for 3 months and 1 for 2 months only.

(f) Includes Rs. 300 on account of allowance for copying work and local allowance and Rs. 840 for extra copyists in Gorukhpur.

(g) Includes a lump provision of Rs. 768.

DETAILED ACCOUNT NO. 3A.—LAND REVENUE—CHARGES OF DISTRICT ADMINISTRATION— <i>contd.</i>											
<i>Vide APPENDIX, PAGE 172.</i>											
	Numbers.		Revenue Record-room (or copy-making) Establishment— <i>contd.</i>	Budget Estimate 1914-15		Revised Estimate, 1913-14		Budget Estimate, 1913-14		Accounts, 1912-13	
	1913-14.	1914-15.		Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs.
			Brought forward	1,77,992		1,80,500		1,77,272		1,79,548	
	1	1	Servant, 1 (5)	60		100		60		29	
			Allowance to Typists, 56 (5)	3,360		2,900		3,240		1,904	
			Temporary Extra Record-Room Establishment	34,900		32,500		27,720		30,462	
				2,16,312		2,16,000		2,08,292		2,11,943	
			Deduct—Portion transferred to "Law and Justice—Courts of Law—Criminal Courts" (page 65)	54,078		54,000		52,073		52,989	
			Total Revenue Record-room Establishment		1,62,234		1,62,000		1,56,219	1,58,954	
			Stone Quarry Charges (Mirzapur)								
Salary—	1	1	Superintendent (150)	1,800	2,010	2,000		1,800		2,180	
			Allowance to ditto	210				240			
							2,000	2,040		2,180	
Establishment—	15	15	Clerks, 1 (40), 1 (35), 1 (30), 3 (20) and 9 (15)	3,660		3,750		3,600		3,868	
			Allowance to clerks (5)				3,450		3,480		2,673
	47	47	Servants, 1 (8), 10 (7), 32 (6), 4 (5)	3,480	7,140		7,200		7,080	6,511	
Allowances—			Grain compensation allowance				100				
Supplies and Services—			Rewards to Informers and Captors	100				100		...	
			Travelling Allowance and Diet to Witnesses, etc.	720		500		720		492	
					820		500		820	492	
Contingencies—			Refund of duty	900		11,200		14,518			
			Clothing	155		155		155		56	
			Contract Contingencies—								
			Petty Construction and Repairs	1,275		420		475		458	
			Stationery (Registers and Papers)	100		100		100		109	
			Office Furniture	100		100		100		32	
			Hot and Cold Weather Charges	40		50		40		42	
			Binding Charges	50		75		50		16	
			Miscellaneous Charges	750		600		740		930	
					3,370			16,178		1,682	
					13,370		15,700		26,118		
			For rounding		30			18			
			Total Stone Quarry Charges.		13,400		25,500		26,100	10,895	
			Partition Establishment.								
Establishment—	497	501	Inspectors and Amins, 2 (75), 86 (30) (a), 147 (25) (a), 202 (20) (b), 4 (15)	(c) 1,35,675		1,35,000		1,33,800		1,35,917	
	78	77	Ahalmads, and Readers, 63 (30) (d), 3 (25), 6 (20), 5 (15), (e)	25,320		25,000		25,860		25,707	
			Pay and honorarium of Patwaris	14,799		10,200		14,589		10,277	
			Servants	..		500		...		354	
Allowances—			Lump allotment Privilege leave allowance	10,000							
					1,85,794		1,70,700		1,74,249	1,72,285	
			Travelling Allowance		1,813		1,600		1,625	1,273	
Contingencies—			Contingencies (Contract)	6,850		5,650		6,695		5,613	
			Contribution to Provident Fund	4,306		1,500		3,425		4,063	
			Bonds Reserve	7,012							
			Lump allotment for Job work	3,225		...	10,200	4,246		...	
			Printing of forms	...	21,393	50	10,200	10,260	24,626	...	
										9,676	
			Total Partition Establishment.		2,09,000		1,82,500		2,00,500	1,83,234	

(a) Includes 1 for 5 months only.

(b) " 28 for 6 months 1 for 5 months and 6 for 4 months only.

(c) " Rs. 60 for 3 extra Amins for 1 month only.

(d) " 1 for 5 months only.

(e) " 3 for 6 months and 1 for 4 months only.

DETAILED ACCOUNT NO. 3A.—LAND REVENUE—CHARGES OF DISTRICT ADMINISTRATION—*contd*  
*Vide APPENDIX, PAGE 172.*

	Numbers			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Establishment—</i>	81	77	<b>Court of Wards Establishment.</b>								
			Clerks, 2 (65), 1 (60), 2 (50), 3 (45), 5 (40), 4 (35), 2 (30), 12 (25), 21 (20), 1 (18), 1 (17) 15 (15) 1 (7), (5-2-8), 1 (4-5-4), 1 (2), 2 (5), 2 (10)	(a)		24,400		23,016		24,383	
			Provident Fund	22,437							
			Servants, 1 (6-8-0), 7 (6), 13 (5-8-0), 4 (5), 1 (1)	689		600		719		643	
	27	26	Royal Bonus	1,692		1,800		1,723		1,668	
<i>Contingencies—</i>			Lump allotment for Privilege Leave Allowance	...		.				—5	
			Allowance for type-writing	1,000		.		1,000		..	
				468		.		390		...	
					26,286		26,800		26,848		26,689
			Service Postage and Telegram charges							540	
			Other Contingencies	3,448		2,400		3,772		1,908	
			Stationery Charges	500		300		500		296	
			Pay of menials	...		100				81	
			Purchase and repair of type-writer			.				379	
					3,948		2,800		4,272		3,204
			<b>Total Court of Wards Establishment.</b>		30,231		29,600		31,120		29,893

(a) 1 at 30 for 11 months and 1 at 25 for 1 month. The amount includes Rs 500 on account of lump allotment for Establishment and contingencies

## DETAILED ACCOUNT NO. 3B.—LAND REVENUE—MANAGEMENT OF GOVERNMENT ESTATES

*Vide APPENDIX, PAGES 172 AND 175*

SUMMARY												
Collection of Revenue				1,52,649		1,61,500		1,63,972	1,59,404			
Outlay on Improvement				31,150		21,200		37,730	26,127			
Expenditure on account of new forest scheme				44,848		42,400		44,400	45,966			
				2,28,647				2,46,102				
For rounding				53				2				
Total					2,28,700		2,28,100	2,46,100		2,31,557		
Salary— Establishment—	Numbers		DETAILS.  Collection of Revenue.  Special Manager (700—50—1,000) Exchange compensation allowance  Clerks, 2 (70), 3 (50) 3 (10), 3 (35), 20 (30) 7 (25), 13 (20), 2 (16), 9 (15), 2 (14), 2 (13), 14 (12), 1 (11-10-8 3 (11) & 132 (10 & under) Teachers, 1 (12), 5 (10), 16 (8) Compounder (12) Servants, 2 (20), 9 (10), 4 (8), 1 (7-8-0), 65 (6), 73 (5½ and under) Garden Establishment, 1 (50), 5 (15-1-20), 5 (7-8-0-½-10), 20 (7) Royal Bonus Local Allowance Temporary Establishment— Clerks, (15 and under) Servants, 8 (5 and under)  Lump addit in or deduction under establishment  Travelling Allowance  Grain compensation allowance  Purchase of tents Compensation for land Rent, Commission and Allowances Dues to Headmen and Padhans Law Charges Subscriptions to Schools, Dispensaries, and Vaccination Maintenance of Gardens (Contract) Compensation for water mills Feed and Keep of Animals (Ditto) (c) Belts and Badges for Chowkidars Purchase of elephants Construction and repairs to Boundary Pillars Occupiers Canal water rate  Carried over	1913-14.	1914-15.	12,000		12,000		12,000	13,448	
	1	1		.		12,000		12,000	12,000	95	13,543	
	224	216			(b)	37,024	38,500	39,669	38,010			
	20	22			2,280	2,100	2,088	2,187				
	1	1			144	100	144	112				
	164	154			10,615		11,329	13,043				
	11	31			(c) 4,173	13,100	2,580					
								9				
					1,674	150	1,674	139				
					(d)							
	5	4			603	1,100	643	1,125				
	8	8			95	200	95	4,863				
					56,608		58,222					
					3,240		3,190					
					2,680	59,848	2,900	1,565	55,032	3,392	59,488	
	Allowances—						100					
						2,680		3,000	1,565		3,392	
	Supplies and Services—										240	
						..	100	..	80			
				13,215	13,200	13,215	16,194					
				2,100	2,100	2,100	1,498					
				1,975	1,400	1,805	1,019					
				15,240	12,500	15,236	14,419					
				2,076	1,900	2,016	1,894					
				750	700	750	179					
				11,220	13,300	11,220	13,028					
				100	100	105	3					
				...	4,000	4,000	8,000					
				...	...	500						
				46,676	...	49,300	50,947	66	56,620			
					1,21,204		1,19,550	1,19,544		1,33,043		

(b) Includes 4 (12) for 2 months only and a lump provision of Rs. 124.

(c) Contract for Government estates of Tarai and Garhwal Bhabar.

(d) Includes Rs. 3 on account of allowance.

(e) Do. a lump provision of Rs. 368.

DETAILED ACCOUNT NO. 3B.—LAND REVENUE—MANAGEMENT OF GOVERNMENT ESTATES—*contd.*

Vide APPENDIX, PAGE 172.

			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.		
Collection of Revenue.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Contingencies—	Brought forward		...	1,21,204	10	1,19,550	8	1,19,544	4	1,33,043	
	Clothing of Peons		...								
	Service, Postage and Telegram Charges (Contract)		2,000		2,600		...		2,283		
	Stationery and Printing Charges (Contract)		918		700		918		674		
	Rates and Taxes		220		200		100		131		
	Other Petty Contingencies (Ditto) (a)		6,247		7,000		7,732		8,273		
	Poultry Industry		...		200		300		162		
	Purchase of Land for Poultry Industry		...		15,000		15,000		...		
	Refunds		620		700		620		590		
	Patwari Contingencies (Contract)		350		200		350		526		
	Sanitation Charges		2,200		2,100		2,200		2,176		
	Forest and Grazing Establishment Contingencies		450		440		450		830		
	Other Miscellaneous Charges (Contract) (b)		2,216		2,300		2,304		2,149		
	Cattle Breeding		5,000		3,000		5,000		6,847		
	Pay of menials		11,224		10,000		9,446		1,540		
	Telephone charges		...		...		...		214		
	Garden contingencies		...	31,445	...	44,950	...	44,428	13	26,421	
Total Collection of Revenue				1,52,649		1,64,500		1,63,972		1,59,464	
Numbers.			1913-14.	1914-15.							
Outlay on improvement.											
A. Conservancy and works—	Canal Charges		1,075		500		1,156		105		
	Construction and Repairs of Wells, Tanks, etc.		25,600		15,000		26,594		19,105		
	Charges for clearing water courses		75		500		4,050		2,970		
	Other Miscellaneous Improvements		4,400		5,200		5,930		3,947		
	Total outlay on improvement				31,150		21,200		37,730		26,127
	Expenditure on account of new Forest scheme.										
	II. Timber, etc., removed by purchasers		13,000		12,300		13,300		12,567		
	III. Confiscated draft and waif wood		...		...		...		4		
	VI. Live and dead stock—										
	Stores, tools and plants		400		300		400		392		
	VII. Communications and buildings—										
	Roads and bridges		1,200		1,400		1,400		819		
	Buildings		500		300		200		446		
	Other works		50		100		80		28		
	VIII. Demarcation, etc.—										
	Demarcation		350		300		400		536		
	Surveys		30		30		30		22		
	Sowing and planting		1,000		280		200		692		
	Protection from fire		1,900		1,850		1,850		1,907		
	Other works of improvement		1,300		1,200		1,200		1,328		
B. Establishment—	IX. Miscellaneous—										
	Law charges		600		600		600		543		
	Other works		...		...		...		...		
Salaries—	1	Special Forest Officer (330)	3,960	20,330	3,740	18,660	3,480	19,660	8,091	19,284	
		Local allowance to do.	600		...		600		...		
Establishment—	7	Rangers, 1(80), 2(60), 2(50), 2(40)	4,560	4,560	...	3,740	4,560	4,080	...	8,091	
	4	Foresters (20)	960		10,000		960		9,686		
	47	Patrols, 2(15), 14(10), 13(9), 18(8)	5,172				5,172				
	5	Clerks, 1(50), 2(39), 2(25)	2,136				2,112				
	15	Moharirs, 1(25), 3(10)	660		3,924		1,350		3,918		
	19	Chaprais, 12(7), 3(6)	1,224				1,420		2		
		Royal Bonus	...		600		...		287		
		Deputation and special allowance	60				...				
				14,772		14,524		15,574		13,898	
Travelling allowances—		Superior officers	1,100		1,180		1,000		858		
		Subordinate Forest Establishment	1,500		1,500		1,500		1,289		
		Office establishment	500		510		500		514		
		Grain compensation allowance	...		100		...		...		
Contingencies—		Stationery	180	3,100	180	3,290	180	3,000	141	2,661	
		Carriage of tents and records	800		900		800		823		
		Rates and Taxes	56		70		56		53		
		Official Postage	400		386		400		326		
		Miscellaneous	650		650		656		694		
				2,086		2,186		2,092		2,037	
For rounding				44,848			44,406				
				...			6				
Total Expenditure, etc.				44,848		42,400		44,400		45,966	

(a) Contract for estates other than Tarai and Garhwal Bhabar.

(b) Contract for Government estates of Tarai and Garhwal Bhabar.



## DETAILED ACCOUNT No. 3C.—LAND REVENUE—SURVEY AND SETTLEMENT. (a)

Vide APPENDIX, PAGE 172.

	Numbers			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SURVEY AND SETTLEMENT PARTIES.											
Salaries—	4	4	Settlement Officers, 1 (1,489) <sup>a</sup> for 12 months, 1 at (1,455-8-10) <sup>a</sup> for 3 months at (1,344-7-1) <sup>a</sup> for 4 months and at (1,200) <sup>a</sup> for 5 months, 1 (1,328-9-1) <sup>a</sup> for 7 months and 1 (1,277-12-5) <sup>a</sup> for 7 months	49,783				44,802		36,549	
	3	3	Assistant Settlement Officers, 1 (833-5-4) <sup>a</sup> for 6 months, 1 (700) <sup>a</sup> for 7 months, 1 (700) <sup>a</sup> for 2 months	10,848		71,900		11,424		4,384	
			Allowance to Settlement Officers, 2 (150) <sup>a</sup> for 12 months, 1 (100) <sup>a</sup> for 8 months, 1 (100) <sup>a</sup> for 7 months, 2 (150) <sup>a</sup> for 7 months	6,912				6,816			
	5	3	Settlement Deputy Collectors, 1 (400), 2 (250)	10,800		17,000		13,850		21,802	
			Special allowance to Deputy Collectors, 1 (50) for 4 months	200							
	7	7	Exchange Compensation Allowance	4,221		4,500		3,940		2,832	
		(b)			82,764		93,400		80,832		65,567
Reestablishment—	9	13	Clerks, 1 (125), 1 (125) for 7 months, and (100) for 5 months, 1 (75), 1 (70), 1 (65) and 2 (60)	10,600				9,185			
	79	81	Clerks, 1 (50), 2 (45), 13 (40), 6 (35), 5 (30), 10 (25), 1 (20), 2 (15), 2 (40 for 11 months and 35 for 1 month) and 2 (35 for 11 months and 30 for 1 month)	25,950		38,100		28,300		28,647	
		(d)	Servants and Guards, 3 (10), 2 (8), 29 (6)	3,902				4,200			3,864
	54	63	Royal Bonus	...				...		63	
			Temporary Establishment—	40,452		42,300		41,340		31,460	
			Clerks	56,005		64,800		52,400		50,505	
			Survey Instructors	200				1,200		...	
			Servant	462		2,800		392		2,190	
				56,667		67,600		53,992		52,695	
			Extra Tour Establishment	772		1,500		1,320		929	
			Servants (Khalasis)	...				...			
			Field Superintendent	1,000		5,300		3,170		14,997	
			Field Amins	1,966		6,800		14,273		13,613	
			Rewards to instructors	...		1,000		...		...	
			Out-door servants (Mirdahas)	248		2,300		3,038		5,210	
				3,986	1,01,105	16,900	1,26,800	21,801	1,17,142	34,749	1,18,904
Allowances—			Travelling Allowance of Officers	4,160		7,400		7,600		5,961	
			Ditto of Establt.	2,240		4,300		4,000		4,277	
					6,400		11,700		11,600		10,238
Supplies and Services—			Reproduction of field maps	9,590		11,470		8,920		7,672	
			Charges for the Service of Processes of the Settlement Dept.	2,050		2,500		2,400		2,884	
			Job Work	11,525		10,255		11,000		14,178	
			Purchase and repair of instruments	250		775		250		440	
			Purchase of tents	...		2,300		1,300		4,193	
					23,415		27,300		23,870		29,367
Contingencies—			Stationery Charges	5,320		4,860		5,500		3,976	
			Hot and Cold Weather Charges	1,300		1,455		1,400		1,206	
			Liveries	40		50		50		62	
			Carriage of Tents	2,100		4,500		6,094		1,921	
			Repair of tents	250		450		450		325	
			Purchase of Office Furniture	700		3,150		2,400		5,377	
			Service Postage and Telegram Charges	1,305		1,495		1,355		1,138	
			Cash Postage and Registry Charges	40		125		15		1	
			Rents, Rates, and Taxes	2,920		3,495		2,520		3,064	
			Miscellaneous Contingencies of Fixed Establishment	6,347		5,890		5,572		5,263	
			Ditto of Field Establishment	100		1,230		1,200		1,549	
			Pay of menials (sweepers)	...		100		...		75	
					20,422		26,800		26,556		23,957
			Lamp allotment for Settlement Works		65,000				61,000		
					2,99,106						
			For rounding		6						
					2,99,100		2,86,000		3,21,000		2,48,033
TOTAL SURVEY AND SETTLEMENT PARTIES.					2,99,100		2,86,000		3,21,000		2,48,033

(a) Under the control of the Board of Revenue.

(b) Includes 1 (125) for 8 months, 1 (125), 2 (75), 2 (60) for 7 months.

(c) Includes 1 (40), 1 (20) for 8 months, 2 (50), 1 (45), 8 (40), 5 (35), 7 (30), 6 (25), 1 (20), 1 (15) for 7 months, 1 (35), 1 (30) for 5 months and 1 (45), 1 (25) for 4 months.

(d) Includes 2 (6) for 8 months, 2 (10), 1 (8), 21 (6) for 7 months, 2 (6) for 5 months, 1 (7) for 4 months.

## DETAILED ACCOUNT NO. 3D.—LAND REVENUE—LAND RECORDS.

Vide PAGE 172.

		Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SUMMARY.									
Superintendence . . . . .		1,21,800		1,20,300		1,20,900		1,31,123	
District Charges—									
Kanungo Establishment. . . . .		36,88,400		36,75,600		36,84,300		36,91,509	
TOTAL . . . . .			38,10,200		37,95,900		38,05,200		38,22,632
Salaries—	Numbers.	DETAILS.							
	1913-14. 1914-15.	Superintendence.							
	1	1	Director (a) (2,250)* . . . . .	25,920		25,750		25,920	26,424
	1	1	Deputy Director, Land Records, (1,850)* . . . . .	21,312		19,375		21,312	22,173
	1	1	Personal Assistant (500) . . . . .	6,000		6,000		6,000	6,000
	3	3	Local Allowance, 2(150)*, 1(50) . . . . .	4,056		4,065		4,056	2,778
			Officer on deputation . . . . .	...		...		...	9,267
	2	2	Exchange Compensation Allowance . . . . .	2,932		2,710		2,932	3,516
Establishment—	6	6	Clerks, 1 (165—5—200), 2 (125—5—160), 3 (85—5—120) . . . . .	9,600	60,220	57,900	9,780	60,220	70,158
	15	15	Clerks, 2 (75), 3 (65), 4 (60), 6 (55) . . . . .	10,980			10,980		43,785
	54	52	Do., 7 (50), 8 (45), 8 (40), 8 (35), 9 (30), 10 (25), 2 (20) . . . . .	22,440			22,800		
			Local Allowance . . . . .	120		...	...		...
	32	32	Servants, 1 (12), 2 (10), 8 (8), 8 (7), 13 (6) . . . . .	2,760		2,600	2,496		2,504
			For rounding . . . . .	53			35		
Allowances—				45,900			46,056		
				53	45,953	44,900	46,021		46,289
			Conveyance Allowance . . . . .	132		100	132		107
			Travelling Allowance of Officers . . . . .	5,000		7,000	4,000		5,066
			Ditto of Establt. . . . .	2,000		1,500	2,000		1,602
			Grain compensation allowance . . . . .	...		100	...		...
					7,132	8,700	6,132		6,775
Supplies and Services—			Purchase of Tents . . . . .	300		300	300		...
			Purchase and repair of typewriters and duplicators . . . . .	700		500	300		423
			Purchase of Books . . . . .	300		300	500		127
					1,300	1,100	1,100		550
Contingencies—			Liveries and clothing.						
			Liveries to orderly peons . . . . .	54		86	86		63
			Clothing of Peons . . . . .	150		150	150		150
			Telephone charges . . . . .						
			Contract Contingencies—						
			Service Postage and Telegram Charges . . . . .	3,250		3,400	3,250		3,365
			Rates and Taxes . . . . .	225		225	225		200
			Country Stationery . . . . .	300		225	300		241
			Tour Charges . . . . .	800		1,300	1,000		676
			Hot and Cold Weather Charges . . . . .	720		550	720		540
			Purchase and repair of furniture . . . . .	250		200	250		139
			Pay of menials (sweepers) . . . . .	120		120	120		130
			Other Items . . . . .	1,326		1,444	1,326		1,847
					7,195	7,700	7,427		7,351
Total Superintendence . . . . .			1,21,800		1,20,300		1,20,900		1,31,123

(a) The Director has free quarters at Cawnpore.



DETAILED ACCOUNT No. 3D.—LAND REVENUE—LAND RECORDS—*contd.**Vide APPENDIX, PAGES 176 AND 177.*

	Numbers.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Establishment—</i>			<b>District Charges.</b>								
			<b>KANUNGO ESTABLISHMENT.</b>								
	6	6	Kanungo Inspectors, 2 (150), 2 (125), 2 (100) . . . . .	9,000		8,370		9,000		7,448	
	50	50	Sadar Kanungos, 7 (100), 11 (80), 15 (70), 17 (60) . . . . .	43,800				43,800			
	109	109	Assistant Sadar Kanungos, 44 (30), 65 (20) . . . . .	(a) 31,465		78,000		31,440		78,024	
	10	10	Apprentice Kanungos (10) . . . . .	1,200				1,200			
	40	40	Supernumerary Kanungos (20) . . . . .	9,600		1,500		9,600		1,508	
	757	758	Supervising Kanungos, 233 (50), 247 (40), 261 (30), 1 (25), 15 (25) for 4 months, 1 (20) . . . . .	(b) 3,54,745		3,46,000		3,54,395		3,46,815	
	624	623	Registrar Kanungos and Assistants, 213 (30), 410 (20) . . . . .	(c) 1,75,440		1,77,000		1,75,320		1,77,111	
	44	44	Assistant Record-keepers (20) . . . . .	10,560		11,000		10,560		10,739	
	29,485	29,401	Patwari and Assistants, (15 and under) . . . . .	28,95,112		28,34,000		28,94,973		28,27,482	
	804	805	Servants 51 (6), 739 (5), 15 (5) for 4 months . . . . .	48,312		48,200		48,240		47,496	
			Royal Bonus . . . . .	...		30		...		16,084	
	73	73	Patwari School Establishment— Teachers, 8 (40), 14 (35), 21 (30), 10 (20), 20 (15) . . . . .	23,280		23,000		23,280		22,701	
	32	32	Servants (varying from annas 8 to Rs. 5) . . . . .	1,818		1,300		1,818		1,731	
			Royal Bonus . . . . .	...		...		...		92	
			Charges for preparation of Revised Parganah Books . . . . .	4,000		2,000		7,000		2,590	
			Charges for the revision of Almora Records . . . . .	1,900		1,000		1,300		3,000	
			Lump allotment for Survey Officers . . . . .	...		...		3,750			
<i>Allowances—</i>				36,10,232				36,15,676			
			<i>Deduct—Probable Savings</i> . . . . .	80,927				80,995			
					35,29,305		35,32,000		35,34,681		35,43,421
			Allowance to Supervising Kanungos . . . . .	16,000		14,500		17,000		14,922	
			English Allowance to Registrar Kanungos . . . . .	1,400		1,200		1,400		855	
			Hill Allowance to Registrar Kanungos . . . . .	108		108		108		124	
			Hill Allowance to Patwaris (Kumaun). . . . .	75		75		75		...	
			Stationery Allowances to Patwaris . . . . .	1,096		600		596		542	
			Travelling Allowance of Inspectors Sadar, Supervising Kanungos and Registrar Kanungos and Assistants . . . . .	13,500		12,700		13,500		12,202	
			Grain Compensation Allowance . . . . .	...		500		...		...	
					32,179		29,683		32,679		28,645
			<b>Carried over</b> . . . . .		35,61,484		35,61,683		35,67,360		35,72,066

(a) Includes Rs25 on account of local allowance.

(b) Includes lump provision of 385.

(c) Includes Rs360 on account of personal allowance.

DETAILED ACCOUNT NO. 3D.—LAND REVENUE—LAND RECORDS—*concl'd.**Vide, Appendix page 172.*

		Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
KANUNGO ESTABLISHMENT— <i>cont'd.</i>									
Brought forward . . . . .			35,61,484		35,61,683		35,67,360		35,72,066
Supplies and Services—	Petty Construction and Repairs (Provincial contract)	1,000		100		1,000		38	
	Repair and Restorations of Traverse Stations (Ditto)	50		50		50		50	
	Survey Instruments and Map Charges (Ditto)	10,160		8,000		10,160		16,743	
	Rewards to Patwaris . . . . . (Ditto)	10,000		6,317		10,000		6,269	
	Patwari Record . . . . . (Ditto)	77,000		75,000		77,000		75,653	
			98,210		89,467		98,210		98,753
Contingencies—	Patwari School Contingencies (Provincial contract)	3,000		2,300		3,000		2,179	
	Do. Scholarship . . . . .	720		750		720		347	
	Patwari office contingencies . . . . .	...		200		...		35	
	Patwari School rent . . . . .	...		300		...		427	
	Contract contingencies—								
	Stationery Charges . . . . .	5,498		4,300		5,456		4,703	
	Carriage of Forms, Records, and Instruments . . . . .	912		1,200		997		782	
	Record-Room Charges . . . . .	725		700		685		660	
	Purchase and Repairs of Furniture . . . . .	1,761		1,200		1,691		1,387	
	Cloth for Bastahs . . . . .	815		800		800		837	
	Pay of menials . . . . .	4,309		9,500		4,721		8,041	
	Other Petty Contingencies . . . . .	...		...		...		26	
	Patwari Office Rent . . . . .	...		500		...		...	
	Binding registers . . . . .	...		...		...		...	
	Civilian's Training class . . . . .	17,980		21,750		17,980		20,321	
	Survey Training class . . . . .	500		500		500		332	
		250		200		250		34	
Total . . . . .			36,78,424		36,73,600		36,84,000		36,91,509
Numbers.									
1913-14.		1914-15.							
KANUNGO TRAINING SCHOOL.									
Salaries—	1	Principal (300) . . . . .	3,600	796		...		...	
		Local Allowance . . . . .	...	170		...		...	
	1	Survey Instructor (150) . . . . .	4,800	...		...		...	
	1	Instructor of Kanungo subject (70) . . . . .	840	870		...		...	
Establishment—	1	Teacher (75) . . . . .	900	...		...		...	
	1	Clerk (30) . . . . .	330	80		...		...	
	1	Survey peon (8) . . . . .	96	70		...		...	
Allowances—	1	Peon (6) . . . . .	283			...		...	
		Travelling allowance . . . . .		744	150	...		...	
Supplies and Services—		Students demonstration . . . . .	300		20	...		...	
		Museum and Library . . . . .	50			...		...	
		Scholarships . . . . .	460			...		...	
Contingencies—		Hot and cold weather charges . . . . .	144			...		...	
		Purchase and repair of furniture and instruments . . . . .	50			...		...	
		Country Stationery . . . . .	60	50		...		...	
		Service Postage and Telegram charges . . . . .	100			...		...	
		Other contingencies . . . . .	246	40		...		...	
		Practical Training of Students in Survey in the field . . . . .		600	90	...		...	
		For rounding . . . . .		500		...		...	
Total . . . . .			9,944						
			6						
Total . . . . .			9,950		2,000				
			36,88,374						
			26						
Total Kanungo Establishment.			36,88,400		36,75,600		36,84,300		36,91,509

## 4.—OPIUM.

	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
<i>IMPERIAL.</i>		Rs.	Rs.	Rs.	Rs.
Superintendence . . . . .	4 A	68,900	63,730	73,000	66,147
Patna Opium Factory including Saw Mills . . . . .	4 B	...	90,500	70,000	81,990
Ghazipur Opium Factory . . . . .	4 C	4,94,800	3,50,000	3,42,000	3,50,199
District Staff . . . . .	4 D	7,53,200	7,19,200	7,89,000	7,46,968
Payments to Cultivators . . . . .	4 E	85,08,760	1,17,64,000	1,50,73,200	76,70,577
		92,25,660		1,60,52,200	
For rounding . . . . .		400		200	
<b>TOTAL</b> . . . . .		<b>92,26,060</b>	<b>1,59,83,000</b>	<b>1,60,52,000</b>	<b>89,18,881</b>

## DETAILED ACCOUNT NO. 4A.—OPIUM.—Superintendence.

Vide APPENDIX, PAGE 172.

	Numbers.		Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.								
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Salaries—</i>	1	1	Agent (2,500) <sup>1</sup> . . . . .	30,000	23,300		31,104		30,556	
	1	1	Exchange Compensation Allowance . . . . .	1,600	1,510		1,600		1,600	
				31,600	24,810		32,704		32,156	
<i>Establishment—</i>	1	...	Head Assistant and Accountant . . . . .	...	...		4,320		4,230	
	1	1	Superintendent and Head Clerk and Sheristadar (400) . . . . .	5,520	5,300		5,230		5,120	
	1	2	Clerk, 1 (175), 1 1 20 . . . . .	3,540	12,400		1,440		10,705	
	3	3	Do. 2 (80), 1 (75) . . . . .	2,820			2,820			
	13	13	Do. 2 (51), 1 (19), 2 (40), 2 (45), 3 (34), 1 (30), 2 (25) . . . . .	6,204			6,324			
	12	12	Servants, 1 (10), 2 (9), 3 (3), 6 (6) . . . . .	1,056	1,060		1,056		1,180	
			Temporary Establishment . . . . .	7,000	4,365		7,000		4,410	
				23,140			23,240			
			Deduct—Probable Savings . . . . .	140			277			
				26,000	23,135		27,963		25,684	
<i>Allowances—</i>			Travelling Allowance . . . . .		3,350	3,000	3,350		3,290	
<i>Supplies and Services—</i>			Purchase of tents . . . . .		2,000	1,800	3,000		...	
<i>Contingencies—</i>			Purchase of Books and Subscriptions to Newspapers . . . . .	50	50		50		14	
			Hot Weather Charges . . . . .	500	420		500		334	
			Tour Charges . . . . .	900	1,520		900		782	
			Repair of Tents . . . . .	50	50		50		...	
			Service Postage and Telegram Charges . . . . .	1,700	1,450		1,700		1,266	
			Purchase and Repair of Furniture . . . . .	200	400		200		302	
			Rents, Rates, and Taxes . . . . .	1,300	1,000		1,300		1,050	
			Office Expenses and Miscellaneous . . . . .	1,300	1,000		1,300		1,269	
					6,000	6,000	6,000			
				68,950			73,017			5,017
			For rounding . . . . .	50			77			
			<b>Total</b> . . . . .	<b>68,900</b>	<b>63,700</b>		<b>73,000</b>		<b>66,147</b>	

(a) Includes lump addition of Rs. 1,200 for possible change in incumbency.

## UNITED PROVINCES OF AGRA AND OUDH—EXPENDITURE

DETAILED ACCOUNT NO 4 B —OPIUM.—PAINA OPIUM FACTORY										
Vide APPENDIX, PAGE 172										
SUMMARY			Budget Estimate, 1914-15		Revised Estimate, 1913-14		Budget Estimate, 1913-14		Accounts, 1912-13.	
			Rs	Rs	Rs	Rs.	Rs	Rs	Rs.	Rs
Factory			.		90 500		70 000		5,661	
Saw Mills			.						79,329	
Total						90,500		70,000		84,990
Numbers										
1913-14.										
1914-15										
DETAILS										
Factory.										
Salaries—		Factory Superintendent								
		Exchange Compensation Allowance								
Establishment—		Assistant Factory Supdt								
		Local Allowance of do								
		Assistant Opium Examiner								
		Per diem allowance to do								
		Clerks								
		"								1,892
		"								
		Medical Staff								
		Servants								1,877
		Temporary Establishment								
	Royal Bonus									
Allowances—		Travelling Allowance of officers								
		Travelling Allowance of Establishment								
		Allowance to Surgeon and Asst Surgeon & C S A S								
Supplies and Services—		Petty Construction and Repairs								
		Value of Medical Stores								83
		Freight								8
	Manufacturing Charges, etc									
Contingencies—		Hot Weather Clothing								
		Rents, Rates, and Taxes								17
		Service Postage and Telegram Charges								1 702
		Office Expense and Miscellaneous								20
										65
										.
Total Factory										1,801
										3,661
Saw Mill										
Establishment—	1	Superintendent and Engineer			3,200		1,800		5,597	
		Assistant Engineer							1,400	
	4	Clerks			2,820		2,820		2,898	
		Personal allowance					210			
	37	Servants			1,000		1,116		3,591	
		Temporary Establishment			3,880		2,500		5,945	
		Overtime Allowance and Establishment			500		100		215	
		Lump provision for the Supernumerary Staff			...		2,868		.	
							11,190		17,744	
		Grain compensation allowance							150	
Allowance—						50				
Supplies and Services—		Payments for Timber			74,300		47,100		55,318	
		Purchase of Technical Books and Subscription for Periodicals			...		50		...	
Contingencies—		Contingencies				74,300	47,150		55,318	
						1,660	5,000		4,835	
							70,044			
							44			
For rounding										
Total Saw Mill						90,500	70,000			79,329

DETAILED ACCOUNT No 1C -- OPIUM--GAZIPUR OPIUM FACTORY											
Vide APPENDIX, PAGE 172.											
	Numbers.			Budget Estimate, 1914-15		Revised Estimate, 1913-14		Budget Estimate, 1913-14		Accounts, 1912-13	
	1913-14.	1914-15		Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs.
	1	1									
Salaries— Establishment—	1	1	Factory Superintendent (1,200)		11,400		10,200		11,600		9,600
	2	2	Asst Factory Supt 1(600), 1(500), Local Allowance	(a)							
				16,800		10,200		15,600		10,793	6,600
	1	1	Assistant Opium Examiner (350)	4,200		4,100				7,521	
			Personal allowance			100		7,500		1,677	
	1	1	Engineer (100)	1,800		1,200		1,000		1,500	
			Clerks, 2 (200), 1 (175), 3 (150), 3 (125)					3,000			
	7	31	1 (100) 2 (60)								
	16		1 (51) 1 (50), 1 (15) 1 (40), 1 (36), 1 (35), 1 (34) 2 (30) 2 (25), 1 (20), 2 (15), 1 (14), 1 (10)	25,515		21,100		21,712		21,612	
			Temporary Establishment	900		7,200		3,000		7,000	
			Medical Staff (30)	300		100		200		186	
	20	207	Servants, pay varying from 10 to 1	10,272		1,500		11,001		15,168	
	1		Exchange Compensation Allowance					238		390	
			Allo to Civil Surgeon and C.S.A.S.	1,320		1,120		1,320		1,132	5
			Royal Bonus								
			Lump provision for supernumerary staff	2,250							
			80,570				75,111				
		Deduct—Probable Savings	50				14			77,831	
Allowances—				80,500		67,120		75,600			
			Travelling Allowance of Officers	300		100		300		686	
			Ditto of Establishment	300		200		300		178	
			Gratuity compensation allowance		100		500		600		1,114
Supplies and Services—			Payments for timber	1,21,100							
			Freight	1,00,000		1,00,000		1,50,000		1,16,758	
			Manufacturing Charges, etc	50,000		70,000		15,000		78,832	
			Value of Medical Stores	200		300		200		238	
Contingencies—			Freight on Europe Stores	500		200		300			
					5,61,500		2,33,000		2,15,700		2,25,520
			Hot weather Charges	800		710		100		599	
			Purchase and Repair of Furniture	100				00			
			Service Telegram and Postage								
			Charges	500		100		200		100	
			Repair of Huts	200		50		200		2	
			Office Expenses and Miscellaneous	50,000		32,500		30,000		11,275	
			Pay of Menials	132		150		132		112	
					37,582		56,900		37,582		
					1,11,582				3,12,002		35,114
			For rounding		82				52		
		Total		1,91,500		5,00,000		3,12,000		1,56,100	

(a) Includes Rs 3,600 on account of Local Allowance

DETAILED ACCOUNT No 4 D -- OPIUM DISTRICT STAFF

Vide APPENDIX, PAGE 172

Salaries-- Establishment--	2	2	Sub-Deputy Agents--								
			1st Grade (1,000)	21,000				21,000			
	2	2	2nd Grade (900)	21,000				21,000			
	2	5	Ungiaded (800)	18,000		1,46,000		19,200		1,36,115	
	1	..	Personal allowance					3,000			
	9	6	Ungiaded (700)	50,400				75,600			
	12	10	Asst Agents (600)	72,000				86,400			
	1	3	Ungiaded (700)	25,200				5,400			
	7	4	" (500)	21,000		1,10,000		12,000		1,58,855	
	2	4	" (400)	19,200				1,600			
	8	7	" (350)	29,100				33,600			
	5	1	" (300)	3,600				18,000			
	12	11	Exchange Compensation Allowance	6,225		6,000		6,300		8,863	
				3,23,625				3,47,700			
			Deduct--Probable Savings	33,625				27,700			
Establishment--	326	326	Clerks 14 (125), 10 (100), 3 (80), 19								
			(75), 6 (60), 6 (50), 6 (35), 69								
			(30), 24 (25), 61 (22), 30 (20) 75								
			(15)	1,33,056		1,35,500		1,33,056		1,44,132	
	952	952	Servants, 215 (8), 250 (7), 187 (6)	76,704		78,000		76,704		89,601	
			Transit Temporary Establt.	54,000		35,500		51,000		37,107	
			Temporary Establishment							10	
			Royal Bonus								
			Lump provision for supernumerary								
			establishment and personal allowance					3,348			
				2,63,760				2,67,106			
			Deduct--Probable Savings	1,760	2,62,000		2,40,000	2,108	2,65,000		2,71,150
			Carried over		5,62,000		5,41,000		5,85,000		5,75,013

DETAILED ACCOUNT No. 10—OPIUM—DISTRICT STAMP—*contd*

		Budget Estimate 1911-15		Revised Estimate 1913-14		Budget Estimate 1913-14		Accounts, 1912-13	
		Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.
	Brought forward		02,000		5,4100		03,000		5,75,013
<i>Administrative</i>	Travel Allowance of officers	4,000		3,300		1,000		4,9511	
	Do of Subordinate	5000		54000		5,000		5,106	
	Grants-in-aid on Allowance			100					
	Revenue to Zillahs			200					
	Travelling Allowance for joining and returning			100				106	
<i>Supplies and Services</i>	Expenditure on European Stores	1000		1000		1,000		1,091	
	Transport and Warehouse Charges	1000		12000		20000		12,150	
	Expenditure on Land							109	
	Expenditure on Fuel and Lighting	000		000		000		1,150	
	Expenditure on Construction	1000		30000		0000		2,505	
	Expenditure on Repairs	1000		1000		1000		91	
	Value of Medical Stores	000		200		200		71	
			000		1,100		03,000		11,211
<i>Contingencies</i>	Contingencies, Rates, and Taxes	000		000		5000		7012	
	Service Test and Telegram Charge	1000		100		000		27	
	Expenditure on Furniture	1000		500		1000		751	
	Expenditure on Books	000		000		000		120	
	Expenditure on Printing	10,000		11000		10000		1100	
	Hotel and Cold Water Charge	000		000		000		201	
	Expenditure on Miscellaneous	1000		1000		1000		981	
	Expenditure on Sweepers	000		1000		100		191	
			000		1,100		1,200		37,988
			000				03,000		
			000				000		
	Total		7,000		7,10,200		7,10,000		7,10,908

(Contd. from Table of Expenditure)

## DETAILED ACCOUNT No. 11—OPIUM—PROVINCE OF CULTIVATORS

Expenditure on Cultivation	1,20,000	1,10,000	6,81,000	1,50,170
for Leave	5000	60000	70000	72,211
for Trash	1000	20000	10000	1,257
Purchase of Opium (Mild)		5,17,200	51,00,000	
,, ,, ,,	1,50,000	5,30,000		
Lahadun payment	2,500	2,300	35,000	25,877
Commission to Lahadun	1,90,000	1,60,300	1,71,300	1,87,721
<b>Total</b>		5,77,000	1,75,10,000	1,50,70,000
				76,70,577

## 6—STAMPS

	Detailed Account No.	Budget Estimate, 1911-15	Revised Estimate, 1913-14	Budget Estimate, 1913-14	Accounts, 1912-13
<b>Superintendence (b)</b>	6A	Rs. 7,000	Rs. 18,300	Rs. 15,400	Rs. 16,617
<b>Charges for the Sale of General Stamps (c)</b>	6B	31,000	31,800	31,400	79,261
<b>Charges on Sale of Court-ice Stamps (c)</b>	6C	60,600	60,600	60,600	59,212
<b>Discount on Sale of Plain Paper (c)</b>		5,800	7,500	8,000	8,773
<b>Stamp Paper supplied from Central Stores (c)</b>		1,27,200	1,36,200	1,24,200	1,26,140
		3,05,600		2,90,600	
For rounding		100		400	
<b>TOTAL</b>		3,06,000	3,05,000	2,91,000	2,90,303
<b>Imperial share - one half</b>		1,53,000	1,52,000	1,45,000	1,45,152
<b>Provincial share - one half</b>		1,53,000	1,53,000	1,46,000	1,45,151

(b) Under the control of the Board of Revenue.

(c) Under the control of the Controller of Stamps, Calcutta.

## DETAILED ACCOUNT No. 6A.—STAMPS—SUPERINTENDENCE

Vide APPENDIX, PAGE 172

	Number			Actual Estimate		Revised Estimate		Budget Estimate		Account	
	1913-14	1911-15		R	Rs.	P.	Rs.	P.	P.	R.	Rs.
<b>Establishments—</b>	5	5	<b>District Establishments.</b>								
			Clerks (15)	(a)	900		500		900	617	
<b>Allowances—</b>			Travelling Allowances		90		500		960		617
					10				100		
<b>Supplies and Services—</b>			Rewards		100		500		400	33	
			Railway freight for carriage of Stamp Books (contract)		1200		1,500		10,000	11,600	
<b>Contingencies—</b>			Contract Contingencies—		1200		1,500		1,500		11,996
			Service Postage and Telegram Charges		50		50		20	19	
			Purchase and Repair of Furniture		100		400		100	159	
			Hot and Cold Weather Charges		50		20		50	31	
			Country Stationery		50		50		200	258	
			Carriage of Stationery		200		100		200	100	
			Cloth for Postals		50		100		0	37	
			Pay of menials								
			Other Petty Contingencies and Office Expense		2700		3,000		2700	2,521	
					4000		5,000		1,600		4001
					17,460				15,190		
			For rounding		60				60		
			<b>Total</b>		17,520		1,000		15,100		16,617

(a) Includes Rs. 600 on account of allowance to clerks.

## DETAILED ACCOUNT No. 6B.—STAMPS—CHARGES FOR THE SALE OF GENERAL STAMPS

Vide APPENDIX, PAGE 172

	Number			(b)							
	1	1									
<b>Establishment—</b>			<b>District Establishment.</b>								
			Clerks (15)	(b)	100		600		100	451	451
<b>Allowances—</b>			Commission to Vendor		200		200		200	70	
			Discount on Sale of Stamps		81,000		81,000		81,000	78,737	78,807
					81,200		81,200		81,200		
					81,399				81,399		
			For rounding		1				1		
			<b>Total</b>		81,300		81,300		81,300		79,261

(b) Includes Rs. 19 on account of local allowance.

## DETAILED ACCOUNT No. 6C.—STAMPS—CHARGES ON SALE OF COURT-FEE STAMPS.

Vide APPENDIX, PAGE 177.

	Number			648		600		648		536	
	5	5									
<b>Establishment—</b>			Clerks, 2 (17-8-0), 2 (8-8-0), 1 (2)								
<b>Allowances—</b>			Discount on Sale of Court-fee Stamps		648		600		648		536
					60,600		60,000		60,000		58,676
			For rounding		60,648				60,648		
					48				48		
			<b>Total</b>		60,600		60,600		60,600		59,212

## 7.—EXCISE (c)

	Detailed Account No.	Budget Estimate, 1914-15	Revised Estimate, 1913-14	Budget Estimate, 1913-14.	Accounts, 1912-13
<b>Superintendence</b>	7A	Rs. 1,09,900	Rs. 1,07,000	Rs. 1,04,400	Rs. 1,06,119
<b>District Executive Establishment</b>	7B	17,500	29,000	17,500	20,949
<b>Distilleries</b>	7C	3,08,700	3,00,000	2,98,300	2,84,620
<b>Total</b>		4,36,100		4,20,200	
<b>For rounding</b>		100		200	
<b>TOTAL</b>		4,36,000	4,36,000	4,20,000	4,11,688
<b>Imperial share (one fourth)</b>		1,09,000	1,09,000	1,05,000	1,02,922
<b>Provincial share (three fourths)</b>		3,27,000	3,27,000	3,15,000	3,08,766

(c) Under the control of the Commissioner of Excise.

DETAILED ACCOUNT No. 7A.—EXCISE—SUPERINTENDENCE.											
Vide APPENDIX, PAGE 172.											
	Numbers.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries—	1	1	Commissioner of Excise (2,250) <sup>(a)</sup>	25,920		26,120		25,920		26,679	
	1	1	Assistant to do. (500)	(a) 6,600		6,950		6,000		8,250	
	5	6	Assistant Commissioners, 4 (500), 1 (450), 1 (300) for 5 months	30,900		28,700		28,200		28,955	
	1	1	Exchange Compensation Allowance	1,600	65,020	1,600	63,370	1,600	61,720	1,749	65,633
Establishment—	18	21	Clerks, 1 (150-200), 1 (100-125), 1 (70-80), 2 (60), 3 (50), 3 (40), 6 (30), 1 (25) 1 (15)	(c) 11,795		12,560		11,016		13,609	
			Personal Allowance	...		...		300			
	21	23	Servants, 2 (10), 5 (8), 6 (7), 8 (6) Excise Intelligence Bureau	(d) 1,875		1,705		1,800		1,734	
				(b) 2,280		2,440		1,800		766	
Allowances—	1	1	Inspector of Excise (150)	2,280	16,490	480	17,185	480	15,396	80	16,189
	1	1	Clerk, (40—60)	540							
			Travelling allowance of Officers	7,700		8,000		7,200		7,688	
			do. do. Establishment	2,100		2,070		2,300		1,912	
Supplies and Services—			Grain Compensation Allowance	...	10,100	30	10,100	...	9,500	...	9,600
			Office rent	1,020		1,020		1,080		682	
			Uniforms and Equipment	351		75		75		...	
			Purchase and repair of type-writers and duplicators	450	1,821	1,850	3,915	2,450	3,605	322	1,004
Contingencies— (Contract).			Purchase of Books and Publications	300		300		300		281	
			Liveries and clothing	89		50		89		11	
			Service Postage and Telegram Charges	5,000		4,300		5,000		4,580	
			Country Stationery	700		500		700		564	
			Rates and Taxes	500		370		500		369	
			Hot and Cold Weather Charges	1,400		1,700		1,400		1,912	
			Extra Tour Establishment	1,000		530		1,000		385	
			Carriage of Tents and Records	2,500		700		900		160	
			Repair of Tents	800		500		800		758	
			Carriage of Stationery	100		50		100		45	
			Purchase and Repair of Furniture	700		1,500		700		1,621	
			Cloth for Bastahs	150		60		150		41	
			Pay of menials (Sweepers)	48		240		48		39	
			Miscellaneous Contingencies		3,200	2,600		2,450		2,927	
			Binding Registers								
					16,487		13,400		14,137		13,693
					1,09,918				1,04,358		
		For rounding		78				42			
		Total		1,09,900		1,07,000		1,04,400		1,06,119	

(a) Includes Rs. 600 for personal allowance.

(b) " " 480 " "

(c) Includes 1 (30), 1 (25) for 5 months.

(d) " " 1 (8), 1 (7) for 5 months.

DETAILED ACCOUNT NO. 7B.—EXCISE—DISTRICT EXECUTIVE ESTABLISHMENT.

Vide APPENDIX, PAGE 172.

Kumaun Division.										
Establishment—	1	1	Clerk (30)	360		386		360		450
	2	2	Servants (6)	144		144		144		120
Allowances—					504		530		504	570
			Travelling Allowance of Establishment		50		100		50	...
Supplies and Services—			Rewards		13,000		21,500		13,000	15,369
			Contract Contingencies—							
Contingencies—			Rates and Taxes	2,200		2,200		2,200		2,217
			Service Postage and Telegram Charges	140		750		140		314
			Purchase and Repair of Furniture	320		600		320		214
			Cloth for Bastahs	20		20		20		7
			Hot and Cold Weather Charges	20		300		20		136
			Other Petty Contingencies and Miscellaneous	1,200		3,000		1,200		2,122
					3,900		6,870		3,900	5,010
			For rounding		17,454				17,454	
Total					17,500		29,000		17,500	20,949



## DETAILED ACCOUNT No. 7C.—EXCISE—DISTILLERIES.

Vide APPENDIX, PAGE 177.

	Numbers.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries—	1	1	DISTRICT CHARGES.								
			Assistant Commissioner of Excise (800—50—1,300)(a)	6,800		6,530		6,400		5,924	
	145	152	Inspectors of Excise, 5 (250), 12(200), 15 (150), 29 (125), 36 (100), 38 (75), 12 (50)	(b) 2,02,025		1,90,000		1,95,900		1,85,287	
	1	1	Exchange Compensation Allowance	400		370		400		231	
				2,09,225				2,02,700			
Establishment—			Deduct Probable savings	3,100				4,700			
					2,06,125		1,95,900		1,98,000		1,91,442
	33	34	Clerks, 3 (35), 13 (30), 18 (25)	11,340		9,900		10,980		9,576	
	291	310	Servants, 63 (8), 120 (7), 117 (6)	(c)24,927		24,000		23,748		23,004	
			Temporary Establishment	200		100		200		11	
Allowances—			Royal Bonus	...		...		...		10	
			Allowance to Candidates under training	2,000	36,467	1,000	34,000	2,000	34,928	1,000	32,601
			Travelling Allowance	56,600		61,700		56,000		54,161	
			Grain Compensation allowance	...		300		...		...	
					58,600		63,000		58,000		55,251
Supplies and Ser- vices—			Purchase of Tents	...		600		...		160	
			Purchase of Distillery Apparatus								
			Distillery apparatus supplied from Europe	} 5,000		3,500		5,000		3,008	
			Freight on ditto								
	Contingencies—					5,000		4,100		5,000	
			Clothing of Peons	2,400		2,000		2,400		2,158	
			Contingencies (contract)	100	2,500	...		2,400		...	
							2,000				2,158
TOTAL DISTRICT CHARGES					3,08,692			2,98,328			
For rounding					8			28			
TOTAL					3,08,700		3,00,000	2,98,300		2,84,620	

(a) One-third of the salary of the Distillery Inspector is debitable to Punjab.

(b) Includes 2 (150), 1 (125), 2 (100), for 5 months.

(c) " 5 (8), 5 (7) for 5 months.

## 10.—ASSESSED TAXES.

	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
		Rs.	Rs.	Rs.	Rs.
Collection of Income Tax	10A	...	...	...	323
IMPERIAL SHARE—ONE-HALF		...	...	...	162
PROVINCIAL SHARE—ONE-HALF		...	...	...	161

## DETAILED ACCOUNT No. 10A.—ASSESSED TAXES—COLLECTION OF INCOME TAX.

Vide APPENDIX, PAGE 172.

Establishment—	3	3	Income Tax Clerk in Kumaon, 1(10), 1(7-8) and 1(5).	270	260	270	305
Allowances—			Travelling Allowance	270 5	260 15	270 5	305 18
			For rounding	275 275	275 275	275 275	
			<b>Total</b>	...	...	...	323

## 11.—FOREST. (d)

	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
		Rs.	Rs.	Rs.	Rs.
<b>PROVINCIAL.</b>					
A.—Conservancy and Works	11A	24,28,000	11,64,700	11,65,500	10,04,815
B.—Establishments	11B	7,73,500	6,91,300	6,99,600	6,24,447
		32,01,500		18,65,100	
For rounding		500		100	
<b>TOTAL</b>		32,01,000	18,56,000	18,65,000	16,29,262

(d) Under the control of the Secretary to Government, Financial Department.

## UNITED PROVINCES OF AGRA AND OUDH—EXPENDITURE.

## DETAILED ACCOUNT No. 11A.—FOREST—

SUMMARY.	BUDGET ESTIMATE, 1914-15.			
	Eastern Circle.	Western Circle.	Kumaun Circle.	Total.
I.—Timber and other produce removed from the Forest by Government Agency . . .	Rs. 1,905	Rs. 2,85,220	Rs. 64,250 <sup>(a)</sup>	Rs. 3,51,375
II.—Timber and other produce removed from the Forests by Consumers or Purchasers . . .	34,000	23,200	11,84,400	12,41,600
III.—Confiscated Drift and Waif Wood . . . . .	3,000	1,600	...	4,600
IV.—Revenue from Forests not Managed by Government . . . . .	...	4,500	...	4,500
V.—Rent to leased Forests and Payments to Shareholders in Forests Managed by Government . . . . .	4,800	1,54,751	600	1,60,151
VI.—Live and Dead Stock . . . . .	22,550	33,250	7,760	63,560
VII.—Communications and Buildings . . . . .	97,760	90,742	48,370	2,36,872
VIII.—Demarcation, Improvement, and Extension of Forests . . . . .	1,18,965	73,000	1,55,500	3,47,465
IX.—Miscellaneous . . . . .	10,345	16,380	6,140	32,865
Lump deduction made by Government . . . . .	...	15,000	...	15,000
For rounding . . . . .	2,93,325 25	6,67,613 57	14,67,020 20	24,27,988 12
<b>TOTAL</b> . . . . .	2,93,300	6,67,700	14,67,000	24,28,000
<b>DETAILS.</b>				
Timber and other produce removed from the Forest by Government Agency.				
Timber . . . . .	600	1,000	...	1,600
Firewood and charcoal . . . . .	...	1,26,710	3,000	1,29,710
Grass and other minor produce . . . . .	1,305	1,57,510	61,250	2,20,065
<b>Total Timber, etc.</b> . . . . .	1,905	2,85,220	64,250	3,51,375
Live and Dead Stock.				
Purchase of cattle . . . . .	700	2,750	...	3,450
Feed and keep of cattle . . . . .	12,850	6,000	...	18,850
Purchase of stores, tools and plant . . . . .	9,000	21,500	7,760	41,260
<b>Total Live and Dead Stock</b> . . . . .	22,550	33,250	7,760	63,560
Communications and Buildings.				
Roads and Bridges . . . . .	43,300	40,500	13,900	97,700
Buildings . . . . .	46,960	44,242	32,400	1,23,602
Other works . . . . .	7,500	6,000	2,070	15,570
<b>Total Communications and Buildings</b> . . . . .	97,760	90,742	48,370	2,36,872
Demarcation, Improvement and Extension of Forests .				
Demarcation . . . . .	13,950	8,150	14,700	36,800
Cost of Forest settlements and Compensation for land and rights . . . . .	15,500	1,760	1,25,200	1,42,460
Surveys . . . . .	2,250	2,300	1,000	5,550
Working-plans . . . . .	500	3,550	...	4,050
Sowing and planting . . . . .	17,300	9,850	7,200	34,350
Protection from fire . . . . .	42,840	39,000	6,100	87,940
Other works . . . . .	26,625	8,890	1,300	36,815
<b>Total Demarcation, etc.</b> . . . . .	1,18,965	73,000	1,55,500	3,47,465
Miscellaneous.				
Law charges . . . . .	345	295	...	640
Other charges . . . . .	10,000	16,085	6,140	32,225
<b>Total Miscellaneous</b> . . . . .	10,345	16,380	6,140	32,865

(a) Includes lump addition of Rs. 11,79,000 made by Government for expenditure in connection with the scheme for the supply of sleepers to State Railways.

## A.—Conservancy and Works.

REVISED ESTIMATE, 1913-14.				BUDGET ESTIMATE, 1913-14.				ACCOUNTS, 1912-13.		
Eastern Circle.	Western Circle.	Kumaun Circle.	Total.	Eastern Circle.	Western Circle.	Kumaun Circle.	Total.	Eastern Circle.	Western Circle.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,795	2,59,810	50,950	3,12,555	555	2,68,050	43,900	3,12,505	182	2,57,867	2,58,049
32,575	23,200	5,250	61,025	32,690	21,500	5,000	59,190	29,620	24,858	54,478
2,600	1,570	...	4,170	3,000	1,590	...	4,590	3,530	1,427	4,957
...	4,000	...	4,000	...	4,500	...	4,500	...	2,616	2,616
2,930	1,64,751	...	1,67,681	1,800	1,61,751	...	1,63,551	1,367	1,30,146	1,31,513
18,700	15,039	8,070	41,809	17,655	16,649	3,400	37,704	17,677	15,463	33,140
1,03,060	93,610	44,600	2,41,270	99,419	95,342	55,400	2,50,161	92,596	1,12,088	2,04,684
98,390	66,290	1,35,950	3,00,630	1,09,970	64,440	1,30,454	3,04,864	1,20,604	1,66,380	2,86,984
10,250	15,730	5,580	31,560	9,735	14,020	4,700	28,455	11,312	17,082	28,394
				2,74,824 24	6,47,842 42	2,42,854 46	11,65,520 20			
2,70,300	6,44,000	2,50,400	11,64,700	2,74,800	6,47,800	2,42,900	11,65,500	2,76,888	7,27,927	10,04,815
1,070	1,100	7,040	9,210	...	1,000	400	1,400	...	850	850
...	1,31,600	...	1,34,600	...	1,61,450	...	1,61,450	...	1,54,613	1,54,613
725	1,24,110	43,910	1,68,745	555	1,05,600	43,500	1,49,100	182	1,02,404	1,02,586
1,795	2,59,810	50,950	3,12,555	555	2,68,050	43,900	3,12,505	182	2,57,867	2,58,049
1,895	2,000	...	3,895	...	4,000	...	4,000	...	...	...
8,100	6,000	...	14,100	9,450	5,900	...	15,350	7,298	5,185	12,483
8,705	7,039	8,070	23,814	8,205	6,749	3,400	18,354	10,379	10,278	20,657
18,700	15,039	8,070	41,809	17,655	16,649	3,400	37,704	17,677	15,463	33,140
32,200	47,300	17,600	97,100	32,510	44,300	22,500	99,310	26,899	62,483	89,382
63,470	38,000	17,250	1,18,720	58,739	45,042	23,250	1,27,031	57,661	43,837	1,01,498
7,390	8,310	9,750	25,450	8,170	6,000	9,650	23,820	8,036	5,768	13,804
1,03,060	93,610	44,600	2,41,270	99,419	95,342	55,400	2,50,161	92,596	1,12,088	2,04,684
9,480	8,750	10,100	28,330	8,650	6,850	11,500	27,000	5,523	10,307	15,830
17,500	500	1,13,053	1,31,053	31,200	400	99,404	1,31,004	59,531	87,532	1,47,063
3,420	2,350	700	6,470	2,750	2,450	850	6,050	945	1,138	2,083
3,020	1,050	119	4,189	2,500	600	500	3,600	2,193	443	2,636
9,970	8,350	7,700	26,020	10,800	8,850	13,500	33,150	2,502	18,522	21,024
39,660	26,890	3,875	80,425	40,840	37,040	4,000	81,880	37,158	40,672	77,830
15,340	8,400	400	24,140	13,230	8,250	700	22,180	12,752	7,766	20,518
98,390	66,290	1,35,950	3,00,630	1,09,970	64,440	1,30,454	3,04,864	1,20,604	1,66,380	2,86,984
650	245	...	895	325	245	...	570	2,944	99	3,043
9,600	15,485	5,580	30,665	9,410	13,775	4,700	27,885	8,368	16,983	25,351
10,250	15,730	5,580	31,560	9,735	14,020	4,700	28,455	11,312	17,082	28,394

	Number.						BUDGET ESTIMATE, 1914-15.			
	1913-14.			1914-15.			Eastern Circle.	Western Circle.	London Circle.	Total.
	Eastern	Western	London	Eastern	Western	Extra.	Rs.	Rs.	Rs.	Rs.
<b>Salaries—</b>	1	1		1	1		20,400	18,000		38,400
	3	1	2	1	4					
			1				37,800	15,300	23,100	1,06,560
									5,100	8,400
	4	1	...	1	4	1				
							23,520	20,140	13,000	56,660
	6	3	1	5	1	3				
							35,760	23,290	9,180	68,230
							10,000			10,000
	24	1		21	33	7	1,07,080	59,280	47,280	2,13,640
<b>Establishment—</b>										
	19	17	10	19	17	10	22,080	37,980	1,200	61,260
	13	12	20	13	12	23	7,920	7,300	1,080	16,300
	242	258	196	242	258	130	3,300	3,090	5,100	11,520
							28,461	30,336	(a)	74,950
							6,240	5,630		11,870
							1,600			1,600
							11,685			11,685
	13	37	15	11	37	21	51,250	57,200	32,900	1,41,350
	35	31	9	31	31	19	25,821	21,660	8,928	56,412
							3,036	3,108	1,410	7,554
							15,461	11,440	3,110	30,011
							570	3,706	2,822	7,098
<b>Allowances—</b>										
							...	...	...	...
							47,594	42,911	16,300	1,07,108
							2,100	2,200	...	4,300
							17,350	14,800	10,495	42,645
							10,900	13,200	7,040	31,200
							6,000	6,800	2,610	15,470
							36,70	37,000	20,145	93,915
							2,342	...	...	2,342
							1,331	900	790	3,021
							8,700	11,500	13,510	34,170
							36	740	2,270	3,380
							3,190	2,550	3,330	9,370
							8,104	6,124	3,115	17,343
							22,064	21,814	24,015	67,893
							...	...	...	...
							...	...	20,800	20,800
<b>Supplies and Services—</b>							3,20,839	2,96,214	1,61,490	7,78,543
<b>Contingencies—</b>							5,000	...	...	5,000
							39	14	10	43
<b>Total</b>							3,15,800	2,96,200	1,61,500	7,73,500

(a) Includes Rs. 718 for Training expenses.

B.—Establishments.

PAGE 178.

REVISED ESTIMATE, 1913-14.				BUDGET ESTIMATE, 1913-14.				ACCOUNTS, 1912-13		
Eastern Circle.	Western Circle.	Kumaun Circle.	Total	Eastern Circle.	Western Circle.	Kumaun Circle.	Total.	Eastern Circle.	Western Circle.	Total.
Rs. 19,400	Rs. 18,260	Rs. ...	Rs. 37,660	Rs. 18,000	Rs. 20,400	Rs. ..	Rs. 38,400	Rs. 18,000	Rs. 20,400	Rs. 38,400
				33,750	52,200	22,250	1,08,200			
						8,400	400			
88,354	72,300	41,100	2,01,754	21,000	21,000		42,000	9,851	1,07,112	1,16,963
				25,080	12,810	9,000	46,890			
88,354	72,300	41,100	2,01,754	80,130	36,130	39,250	2,06,820	79,451	1,07,112	1,86,563
				35,110	35,500	2,250	72,860			
				7,020	7,200	1,080	15,300			
67,002	83,270	22,550	82,822	3,300	3,060	1,500	7,860	6,873	1,07,112	1,14,011
				28,161	30,336	14,200	72,697			
				1,488	7,822	1,160	10,470			
						5,153	5,153			
67,002	83,270	22,550	1,82,882	69,312	83,996	31,133	1,84,441	61,733	1,07,112	1,68,845
16,010	37,320	12,433	65,763	29,106	24,981	5,220	59,307	13,209	16,027	29,236
				3,132	3,108	615	6,855			
				11,016	6,171	2,156	19,343			
2,500	4,050	2,976	9,526	2,236	3,256	2,778	8,270	3,916	1,050	4,966
...	...	...	...	...	...	+1,110	+4,110	...	21	21
48,510	41,370	15,409	1,05,289	48,510	37,522	15,512	1,01,544	17,333	50,698	68,031
2,400	2,200	...	4,600	2,400	2,200	...	4,600	2,211	2,084	4,295
17,320	15,650	9,140	42,110	16,300	14,700	8,350	39,350	14,118	19,882	34,000
10,360	13,250	6,784	30,394	10,500	13,500	7,638	31,638	8,603	17,571	26,174
6,080	6,800	2,550	15,430	5,300	6,600	1,710	13,610	5,085	7,984	13,069
300	...	...	300	...	...	...	...	...	...	...
36,460	37,900	18,474	92,834	34,500	37,000	17,698	89,198	30,320	47,521	77,841
2,230	100	...	2,330	2,220	...	...	2,220	1,825	...	1,825
3,050	950	756	4,756	1,190	900	730	2,820	1,317	1,405	2,722
8,400	11,516	10,693	30,609	7,968	11,400	5,928	25,296	7,933	16,963	24,901
376	754	1,190	2,320	840	710	1,185	2,735	261	975	1,236
3,300	2,550	3,208	9,058	3,150	2,630	2,350	8,130	2,782	4,982	7,764
8,618	6,080	4,208	18,856	8,350	8,760	2,349	19,459	8,058	6,159	14,217
23,744	21,800	20,055	65,599	21,498	24,400	12,542	58,440	20,359	30,184	50,543
...	...	...	...	8,000	10,200	...	18,200			
2,85,700	2,75,000	1,30,600	6,91,300	2,82,500	3,00,160	1,16,966	6,99,626			
...	...	...	...	...	40	66	26			
2,85,700	2,75,000	1,30,600	6,91,300	2,82,500	3,00,200	1,16,900	6,99,600	2,59,364	3,65,083	6,24,447

## 12.—REGISTRATION. (a)

PROVINCIAL.	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
		Rs.	Rs.	Rs.	Rs.
Superintendence	12A	16,100	16,300	15,900	15,608
District Charges	12B	2,75,400	2,69,700	2,72,400	2,64,915
		2,91,500		2,88,300	
		500		300	
For rounding					
<b>TOTAL</b>		<b>2,91,000</b>	<b>2,86,000</b>	<b>2,88,000</b>	<b>2,80,523</b>

(a) Under the control of the Inspector-General of Registration.

## DETAILED ACCOUNT NO. 12A.—REGISTRATION —SUPERINTENDENCE.

Vide APPENDIX, PAGE 172.

	Numbers.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries—	5	5	Inspectors (300), (200—10—300)		6,720		6,690		6,600		6,570
Establishment—	5	5	Clerks, 1 (84—100), 1 (50), 2 (30), 1 (40)	2,856		3,109		2,808		2,929	
	4	4	Servants, 1 (10), 3 (c)	336		336		336		320	
				3,192				3,144			
			For rounding	3				9			
Allowances—			Travelling Allowance of Officers	3,400	3,195	3,500	3,445	3,400	3,135	3,089	3,249
			Ditto of Establishment	600		500		600		482	
Contingencies—			Contingencies (Contract)	2,000	4,000	2,000	4,000	2,000	4,000	2,124	3,571
			Wear Clothing	35		15		15		35	
			Purchase of Books and Publications	150		150		150		59	
				2,185		2,165		2,165			2,218
<b>Total</b>				16,100		16,300		15,900			15,608

## DETAILED ACCOUNT NO. 12B.—REGISTRATION.—DISTRICT CHARGES.

Vide APPENDIX, PAGE 179.

Salaries—	249	249	Sub-Registrars, 1 (225), 1 (200), 1 (150), 5 (125), 5 (100), 14 (90), 20 (80), 40 (70), 50 (60), 80 (50), 1 (30), 8 (20), 1 (15), 19 (10), 1 (7), 2 (5)	(d)							
			Deduct—Probable savings	1,78,614		1,74,700		1,77,324		1,69,088	
				1,928		...		4,000			
Establishment—			Establishment of Registrars and Sub-Registrars—	1,78,716		1,74,700		1,73,324		1,69,088	
	395	397	Clerks, 9 (40), 6 (35), 14 (30), 4 (25), 25 (20), 2 (18), 226 (15), 97 (12), 7 (12) (b), 3 (12) (c), 1 (10) (b) and 3 (5)	75,048		74,500		74,580		74,906	
	21	48	Servants, 2 (7), 13 (6), 7 (4), 23 (2), 3 (1)	2,028		2,600		1,392		2,328	
			Establishment of Sub-Registrars—								
			Tempy. Establt.	2,500		1,000		3,000		2,386	
			Royal Bonus	...		...		...		—30	
				79,576				78,972			
			For rounding	92				40			
Allowances—			Commission to Sub-Registrars	2,200	79,484	2,300	79,000	3,500	79,012	3,630	79,590
			Travelling Allowance	2,500		2,200		2,500		1,942	
Contingencies—			Purchase of Furniture (for newly-created Offices)	2,000	4,700	1,200	4,500	2,000	6,000	811	5,572
			Rents	300		200		300		186	
			Contract Contingencies—								
			Service Postage and Telegram Charges	3,550		3,900		3,550		3,695	
			Country Stationery	2,000		670		2,000		451	
			Rates and Taxes	10		150		10		110	
			Hot and Cold Weather Charges	300		400		300		432	
			Purchase and Repair of Furniture	2,500		1,300		1,500		1,000	
			Carriage of Stationery	230		600		230		544	
			Cloth for Bastahs	20		20		20		27	
			Pay of Menials	...		...		564		59	
			Other Petty Contingencies	3,590		3,000		3,590		3,400	
				14,500		11,500		14,064		10,715	
<b>Total</b>				2,75,400		2,69,700		2,72,400		2,64,915	

(b) For 6 months only.

(c) For 4 months only.

(d) Includes Rs. 1,380 on account of personal allowance.

## 13.—INTEREST ON ORDINARY DEBT.

	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
<i>IMPERIAL.</i>	Rs.	Rs.	Rs.	Rs.
Interest on Government Stock Notes . . . . .	...	...	...	226
Interest on Expired Loans . . . . .	...	6,000	...	...
<i>PROVINCIAL.</i>				
Interest on Provincial Advance and Loan Accounts	12,82,000	11,15,000	9,26,000	9,29,864
<b>Total</b>	<b>12,82,000</b>	<b>11,21,000</b>	<b>9,26,000</b>	<b>9,30,090</b>

## 14.—INTEREST ON OTHER OBLIGATIONS.

	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
<i>IMPERIAL.</i>	Rs.	Rs.	Rs.	Rs.
Interest on Loans from the late King of Oudh . . . . .	6,90,000	7,60,200	6,90,000	6,45,197
Interest on Loans from Raja, Kali Sankar Ghosal . . . . .	2,400	2,400	2,400	2,400
Interest on Book Debt Loan on account of Madho Rao . . . . .	26,700	26,700	26,700	26,720
Interest on other Loans—				
Charitable Endowments of Native Chiefs . . . . .	8,000	8,000	8,000	8,000
Interest on Police Officers' Provident Fund . . . . .	700	600	5,000	3,252
Do.   Opium Department Provident Fund . . . . .	270	240	300	227
Do.   Roorkee Workshop Provident Fund . . . . .	...	40	300	387
Do.   Cemetery Endowment Fund . . . . .	3,000	2,700	2,900	2,625
Do.   General Provident Fund (Civil and P. W.) . . . . .	1,42,000	1,19,300	1,05,100	93,698
Do.   Civil Engineers' Provident Fund (Civil) . . . . .	3,800	3,500	4,300	6,129
Do.   Miscellaneous Provident Fund . . . . .	430	320	...	47
	8,77,300			
For rounding . . . . .	300			
<b>Total</b>	<b>8,77,000</b>	<b>9,24,000</b>	<b>8,45,000</b>	<b>7,88,682</b>



18.—GENERAL ADMINISTRATION.

	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
		Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>					
Civil Offices of Account and Audit	18A	3,31,100	3,67,000	3,57,500	3,59,351
Currency Department	18L	15,700	12,000	11,500	10,021
		4,38,800			
		200			
<i>GENERAL IMPERIAL</i>		4,27,000	4,09,000	4,02,000	3,99,372
<i>PROVINCIAL.</i>					
Secretary of Government-Governor (8,353-19) (a)		96,000	(c) 92,200	96,000	(b) 96,083
Staff and Household of Lieutenant Governor	18C	62,700	72,600	62,200	80,642
Expenditure from Contract Allowance	18D	58,000	66,000	58,000	61,108
Tour Expenses	18E	7,500	7,600	7,500	8,039
Legislative Council	18F	28,600	21,100	30,100	24,550
Civil Secretariats	18G	4,11,500	4,20,000	3,93,200	3,89,534
Board of Revenue	18H	3,10,900	3,23,600	3,15,200	3,11,264
Commissioners	18I	6,83,100	6,29,100	6,31,600	6,49,875
Civil Offices of Account and Audit	18A	91,700	88,000	95,200	90,793
General Establishment of Local Funds	18J	500	500	500	610
Royal Visit (Delhi Coronation Durbar)	..	...	...	...	194
		17,00,500		16,89,500	
For rounding		500		500	
<i>TOTAL PROVINCIAL</i>		17,00,000	17,24,000	16,90,000	17,15,992
<b>TOTAL</b>		21,27,000	21,33,000	20,92,000	21,15,364

(a) Draws sumptuary allowance of Rs. 500 a month, which is charged to "Staff and Household," etc.

(b) Includes Rs. 12 on account of Exchange Compensation Allowance.

(c) Do. Rs. 130



## DETAILED ACCOUNT NO. 18A.—GENERAL ADMINISTRATION.—Civil Offices of Account and Audit.

Vide APPENDIX, PAGE 172.

	Number.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Salaries—</i>	1	1	Accountant-General (2,250)*	25,920		24,800		33,000		28,440	
	2	2	Deputy Accountants-General, 1 (1,200), 1 (1,500)*	31,680		30,100		25,320		24,749	
	4	4	Assistant Accountants-General, 1 (700), 1 (600), 1 (550), 1 (400)	27,009		24,000		23,400		19,581	
	...	...	Probationer . . . . .	...		1,400		...		1,488	
	1	1	Chief Superintendent (480) . .	5,760		6,000		6,120		8,602	
	...	1	Chief Accountant (630) . . .	7,560		12,816		...		3,250	
	...	1	Exchange Compensation Allowance	450		494		...		551	
<i>Establishment—</i>	9	9	Superintendents, 1 (450), 1 (400), 1 (350), 2 (300), 2 (275), 1 (250), 1 (225)	33,900	98,370	28,500	99,610	33,900	87,840	32,354	86,661
	12	12	Accountants, 1 (450), 1 (340), 1 (310), 2 (295), 1 (265), 1 (230), 2 (216), 1 (143), 1 (107), and 1 @ 100 for 3 months and @ 107 for 9 months . . . . .	35,667		25,800		33,804		27,279	
	9	9	Assistant Superintendents, 2 (200), 3 (175), 4 (150) . . . . .	18,300		17,700		18,300		18,334	
	...	...	Personal allowance . . . . .	...		...		...			
	269	269	Clerks, 8 (125), 1 (110), 13 (100), 1 (80—100), 1 (90), 19 (80), 24 (70), 5 (65), 29 (60), 5 (55), 33 (50), 6 (45), 46 (40), 53 (30), 6 (35), 1 (32-8-0), 8 (25), 1 (39—54), 4 (20) . . . . .	1,71,618				1,71,798		1,70,113	
			Personal allowance, 1 (20), 4 (15), 29 (5) . . . . .	2,700		1,64,000		4,140			
			Test Auditor . . . . .	...		200		...		...	
			Temporary Clerks . . . . .	2,160		5,000		5,400		4,733	
	10	10	Apprentices (25) . . . . .	3,000		2,530		3,000		2,326	
	2	2	Record Clerks (15) and (12) . .	324		324		324		324	
	65	65	Servants, 1 (15), 2 (12), 1 (11), 2 (10), 2 (9), 14 (8), 17 (7), 25 (6), & 2 (5)	5,748		5,800		5,892		6,163	
	...	...	Temporary Servant . . . . .	...		...		...		39	
			Royal Bonus . . . . .	...		...		...		20	
			Lump provision for increase of es- tablishment . . . . .	3,960		...		...		...	
			Lump provision for pay and allow- ance of Famine Test auditors, grain Compensation allowance and temporary extra establish- ment . . . . .	11,860		...		...		...	
	1	1	Exchange Treasury, Allahabad— Treasurer (150—200) . . . . .	1,920		1,860		1,800		1,680	
	1	1	Clerk (40—55) . . . . .	660		725		660		624	
	2	2	Tellers (40—60), 1 (30) . . . .	1,080		1,086		1,032		1,066	
	1	1	Note Examiner (34) . . . . .	408		384		360		360	
	4	4	Money testers, 1 (22½—30), 1 (15 —22½), 2 (20) . . . . .	984		1,069		966		919	
			Extra money testers . . . . .	3,200		2,500		3,200		2,251	
	1	1	Apprentice (25) . . . . .	300		300		300		300	
	4	4	Daftry and Coolies 1 (8), 3 (7) .	348		348		348		204	
	1	1	Peon (7) . . . . .	84		84		84		101	
			Currency Chest . . . . .	...		...		...		80	
				2,98,221				2,85,308			
			Deduct—Probable savings on account of reduction of Establishment . .	20,274	2,77,947		2,58,210	20,274	2,65,034		2,69,770
			Carried over . . . . .		3,76,317		3,57,820		3,52,874		3,56,431

DETAILED ACCOUNT NO. 181.—GENERAL ADMINISTRATION—CIVIL OFFICES OF ACCOUNT AND AUDIT—*contd*  
*Vide APPENDIX, PAGE 172*

	Numbers		Brought forward	Budget Estimate, 1914-15		Revised Estimate, 1913-14		Budget Estimate 1913-14		Accounts 1912-13	
	1913-14.	1914-15		Rs	1 s.	Rs	Rs	Rs	1 s.	Rs	1
					3,76,317		3,57,820		3,52,874		3,56,431
<i>Allowances -</i>			Travelling Allowance	10,100		12,100		10,100		8,043	
			Travelling allowance of Pamine							2	
			Test audit establishment								
			Grain compensation allowance			200					
<i>Contingencies -</i>			Liveries and clothing	420	10,100	252	12,300	255	10,100	113	8,905
			Rates and Taxes	1,900		1,900		1,900		1,900	
			Hot and Cold Weather Charges	4,200		4,200		4,700		4,561	
			Carriage of Stationery	120		120		150		115	
			Purchase of Books	150		170		150		226	
			Service Postage and Telegram Charges	9,400		9,400		8,400		8,315	
			Telephone Charges	205		40		205		177	
			Purchase and Repairs of Furniture	3,000		3,000		2,500		2,958	
			Cloth for Bachelors	165		150		165		101	
			Pay of Menials	540		418		420		120	
			Office Expenses and Miscellaneous	3,600		5,900		4,700		3,618	
					23,720		25,880		23,545		22,925
			Deduct—Recoveries from District Boards		29,000		29,000		29,000		29,000
			For rounding		1,137				3,57,519		
					37				19		
			TOTAL IMPERIAL		3,81,100		3,67,000		3,57,500		3,59,351
			PROVINCIAL								
<i>Salaries -</i>	1	1	Local Outside Audit Staff								
	1	1	Examiner (700)	8,100		7,431		9,600		9,770	
	1	1	Local Allowance (200)	2,100		2,245		2,400		2,555	
			Exchange Compensation Allowance					600		610	
					10,800		9,676		12,600		12,935
<i>Establishment -</i>	12	13	Auditors 4 (200-250), 9 (150-200)	22,110		32,803		21,610		31,033	
	12	13	Assistant Auditors, 5 (90-120), 8 (60-85)	11,214		13,478		12,561		1,022	
	1	1	Office Clerk (150-200)	2,400		3,100		2,400		3,031	
	2	2	Assistant Clerks, 1 (50), 1 (30-50)	1,056				1,152			
	1	1	Usher (25-30)	224		311		336		111	
	2	2	Revisers (60)	1,410		1,200		1,440		1,002	
	1	1	Apprentice (20)	300		300		300		300	
	16	17	Stenographers 6 (8), 11 (7)	1,500		1,490		1,314		1,253	
			Temporary Establishment—								
			Auditor			200				800	
			Assistant Auditor			187				1,371	
			Servant							5	
			Lump provision for revision of establishment								
								6,168			
<i>Allowances -</i>			Travelling Allowance	20,000	53,904	23,000	53,133	25,000	55,614	22,916	53,271
			Grain compensation allowance			30					
					25,000		23,030		25,000		22,946
<i>Contingencies -</i>			Service Postage & Telegram charges	950		820		950		925	
			Contingencies	1,000		949		958		906	
			Pay of menial (sweepers)			92				50	
			Liveries and clothing	50				92			
					2,000		1,561		2,000		1,641
			For rounding		91,704				95,244		
					4				44		
			TOTAL PROVINCIAL		91,700		88,000		95,200		90,703
			TOTAL		4,72,800		4,55,000		4,52,700		4,50,144



## DETAILED ACCOUNT No. 18C.—GENERAL ADMINISTRATION.—STAFF AND HOUSEHOLD OF LIEUTENANT-GOVERNOR. (a)

Vide APPENDIX, PAGE 172.

	Numbers.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Salaries --</i>	1	1	Private Secretary (400) . . .	4,800		4,800		4,800		7,531	
			Staff Allowance (350) . . .	4,200		4,200		4,200		4,200	
	1	1	Exchange Compensation Allowance . . .	563		563		544		736	
				9,563				9,544			
			For rounding . . .	49				5			
<i>Establishment—</i>	5	5	Clerks, 1 (300), 1 (250), 1 (150—10—200), 1 (125—5—150), 1 (100)	11,940	9,514	12,400	9,563	11,880	9,540	12,114	12,517
	1	1	Sub-Assistant Surgeon (45)	540		720		540		675	
			Local allowance to ditto 1 (15)	180				180		...	
	25	25	Servants, 1 (15), 3 (12), 3 (10), 12 (8), 6 (6) . . .	2,556		2,556		2,556		2,552	
			Hill Journey Allowance—								
			Local Allowance . . .	2,880		3,400		2,405		3,618	
<i>Allowances—</i>			Sumptuary Allowance of Lieutenant-Governor . . .	6,000	18,096	6,000	19,076	6,000	17,561	5,725	18,959
			Travelling Allowance of Officers . . .	3,000		3,000		3,000		3,449	
			Hill Journey Allowances—								
			Travelling Allowance of Establishment . . .	1,054		950		1,054		919	
			Education Allowance . . .	66				66		...	
			Grain compensation allowance . . .	...		50		...		...	
<i>Supplies and Services—</i>			Purchase and repair of Type-writers and duplicator . . .		10,120		10,000		10,120		10,093
					500		500		500		657
<i>Contingencies—</i>			Special grant . . .	...		2,454		...		6,846	
			Annual grant for renewal of curtains, etc. . .	...		3,172		...		3,129	
			Cost of medicines . . .	500		500		500		392	
			Liveries . . .	540		540		540		397	
			Maintenance grant . . .	13,090		14,866		13,090		15,070	
			Miscellaneous expenses in connection with the appointment of two Honorary A.-D.-Camp . . .	2,000		300		2,000		120	
<i>Special charges—</i>			Saloon charges . . .	...	16,130	...	21,832	...	16,130	312	25,954
			Maintenance of motor cars:—								
	2	2	Chauffeurs, 1 (100), 1 (75) . . .	2,100		2,100		2,100		2,100	
	2	2	Motor car cleaners, 2 (10) . . .	240		240		240		256	
			Travelling Allowance . . .	6,000		9,289		6,000		251	
			Other charges . . .					...		9,543	
				8,340			11,629		8,340		12,462
<b>Total</b>					<b>62,700</b>		<b>72,600</b>		<b>62,200</b>		<b>80,642</b>

(a) Under the control of the Private Secretary to His Honour the Lieutenant-Governor.

## DETAILED ACCOUNT No. 18D.—GENERAL ADMINISTRATION.—EXPENDITURE FROM CONTRACT ALLOWANCE.

Household Charges . . . . .	5,000		13,000		5,000		12,794
Tour Charges . . . . .	47,000		50,000		47,000		48,754
Hill Journey Charges . . . . .	6,000		3,000		6,000		2,860
<b>Total</b>		<b>58,000</b>		<b>66,000</b>		<b>58,000</b>	<b>64,408</b>

## DETAILED ACCOUNT No. 18E.—GENERAL ADMINISTRATION.—TOUR EXPENSES.

<b>Civil Secretariat.</b>							
Travelling Allowance of Officers . . . . .	4,500		4,200		4,500		4,802
Ditto of Establishment . . . . .	1,800		1,800		1,800		1,943
Miscellaneous . . . . .	1,200		1,600		1,200		1,294
<b>Total</b>		<b>7,500</b>		<b>7,600</b>		<b>7,500</b>	<b>8,039</b>

## DETAILED ACCOUNT NO. 18F.—GENERAL ADMINISTRATION.—LEGISLATIVE COUNCIL. (a)

Vide APPENDIX, PAGE 172.

	Numbers.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salary—	1	1	Member	(b) 3,500		...		(b) 3,500		...	
	1	1	Secretary (700)	8,400		8,400		8,400		8,400	
	1	1	Exchange Compensation Allowance	100		...		100		...	
Establishment—	2	2	Clerks, 1 (125—5—150), 1 (40—2—50)	2,400	12,000	2,500	8,400	2,400	12,000	2,482	8,400
	6	7	Servants, 1 (10), 1 (8), 1 (7), 2 (6), 1 (3—8), 1 (3)	522		440		438		438	
			Allowance to shorthand writer	1,200		1,200		1,400		1,250	
Allowances—			Travelling Allowance to Members	10,000	4,122	9,000	4,140	11,000	4,238	9,494	4,170
			Ditto to Secretaries	300		700		500		288	
			Ditto to Establishment	300		300		500		222	
			Grain compensation allowance	...		10		...		...	
Supplies and Services.			Purchase and repair of type-writers and duplicators		10,600		10,010		12,000		10,004
					20		10		20		...
Contingencies—			Liveries	48		...		...		48	
			Office Rents	720		720		720		720	
			Rates and Taxes (Contract)	110		60		110		44	
			Pay of menials (Sweepers)								
			Office Expenses and Miscellaneous (Contract)	1,012		1,060		1,000		1,015	
			Purchase of Furniture	...		...		...		149	
					1,890		1,840		1,830		1,976
					28,632				30,088		
			For rounding		32				12		
			<b>Total</b>		<b>23,600</b>		<b>24,400</b>		<b>30,100</b>		<b>24,550</b>

(a) Under the control of the Secretary to the Legislative Council.

(b) Represents salary of the Additional Member of the Supreme Council for one month.

## DETAILED ACCOUNT NO. 18G.—GENERAL ADMINISTRATION.—CIVIL SECRETARIATS. (c)

Vide APPENDIX, PAGE 172.

Salary—	1	1	Chief Secretary (3,000) <sup>4</sup>	34,560		34,560		34,560		34,560	
	2	3	Secretaries 1 (2,250) <sup>4</sup> for 5 months and (1833 $\frac{1}{3}$ ) <sup>4</sup> for 7 months (1,833 $\frac{1}{3}$ ) <sup>4</sup> 1 (1,666 $\frac{2}{3}$ ) <sup>4</sup> for 6 months	53,840		43,780		42,240		43,784	
	3	3	Under-Secretaries, 2 (1,000) <sup>4</sup> , 1 (800) <sup>4</sup>	32,250		32,260		32,256		36,112	
	1	...	Officer on special duty	(d) 12,400		33,200		3,000		3,515	
	3	3	Registrars, 1 (600), 2 (500)	19,200		21,200		19,200		20,729	
	7	7	Exchange Compensation Allowance	6,773		7,500		6,256		6,722	
			Lump provision for privilege leave allowances, etc.	7,000		...		7,000			
Establishment—	10	10	Superintendents, 1 (450), 2 (400), 1 (380), 1 (340) 2 (300), 1 (280) 1 (260), 1 (240)	40,200	1,66,029	43,000	1,72,500	40,920	1,44,512	42,737	1,45,422
	4	3	Assistants, (250)	9,000				12,000			
	18	20	Ditto, 1 (210), 4 (200), 2 (190), 1 (180), 1 (170), 2 (160), 1 (150), 2 (140), 3 (130), 3 (120)	33,880				35,520			
	65	65	Ditto, 2 (110), 23 (100), 4 (92), 4 (84), 3 (76), 6 (68), 10 (60), 3 (56), 9 (52), 1 (44)	61,630		1,13,500		61,656		1,11,628	
	16	17	Ditto, 1 (40), 7 (31), 3 (29), 3 (27), 2 (20), 1 (18)	5,796				5,232			
			Local Allowance do. 1 (25), 2 (10)	540				720			
	1	1	Telephone Operator, 1 (30)	360				360			
	87	79	Servants, 1 (19), 1 (18), 6 (12), 2 (11), 2 (10), 13 (9), 20 (8), 25 (7), 7 (6), 1 (5), 1 (2)	7,824		8,000		7,952		7,968	
			Temporary Establishment	8,000		3,500		3,000		2,640	
			Lump allotment for privilege leave allowances, etc.	3,000		...		3,000			
			Hill Journey Allowance—								
			Local Allowance	22,000		28,400		26,090		27,546	
				1,97,230				1,96,450			
			For rounding		19			54			
					1,97,261		1,96,400		1,96,504		1,92,519
allowances—			Travelling Allowance of Officers	300		1,400		300		1,039	
			Ditto of Establishment	200		100		200		103	
			Hill Journey Allowances—								
			Travelling Allowance of Officers	1,800		1,700		1,800		1,431	
			Ditto of Establishment	11,000		14,300		13,734		13,952	
			Education Allowance	400		300		400		212	
					13,700		17,800		16,434		16,737
			Carried over		3,76,990		3,86,700		3,57,450		3,51,678

(c) The expenditure is controlled by the Secretary to Government, Financial Department.

DETAILED ACCOUNT No. 18G.—GENERAL ADMINISTRATION—CIVIL SECRETARIATS—*contd.*

		Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought forward		3,76,990		3,86,700		3,57,450		3,54,678
Supplies and Services—	Purchase and repair of Typewriters and duplicators	1,000		1,300		1,500		1,580	
	Purchase of Tents	400		400		400		...	
Contingencies—	Liveries and warm clothing	560	1,400	700	1,700	1,700	1,900	...	1,580
	Tuition fees and other charges for training Government servants in type-writing.	500		100		100		...	
	Contract contingencies—								
	Service Postage and Telegram Charges							12,306	
	Telephone Charges							6,738	
	Rates and Taxes							785	
	Hot and Cold Weather Charges							1,470	
	Country Stationery							318	
	Carriage of Stationery	28,050		26,700		28,050		143	
	Purchase and Repair of Furniture							2,589	
	Pay of Menials (Sweepers)							4,959	
	Office Expenses and Miscellaneous								
	Hill Journey Charges—								
	Rents, Rates, and Taxes	1,200		1,250		1,200		1,279	
	Contingencies and Miscellaneous	300		300		2,300		246	
	Carriage of records	2,500		2,550		...		2,443	
			33,110		31,600		33,850		33,276
	<b>Total</b>		4,11,500		4,20,000		3,93,200		3,89,534

## DETAILED ACCOUNT No. 18H.—GENERAL ADMINISTRATION.—BOARD OF REVENUE.

Vide APPENDIX, PAGE 172.

		Numbers.								
		1913-14.	1914-15.							
Salaries—	2	2	General Department.							
	1	1	Members (3,500)'	80,640		84,000		80,640		80,735
	1	1	Secretary (2,250)'	25,920		27,500		25,920		24,323
	1	1	Joint Secretary (1,833½)'	21,120		20,700		21,120		22,732
	1	1	Junior Secretary 1(600)	7,200		9,000		7,200		7,633
	4	4	Exchange Compensation Allowance	6,120	1,41,000	6,350	1,47,550	6,120	1,41,000	6,127
Establishment—			Main Office.							
	1	1	Registrar (450—10—500)	6,000		5,880		5,880		8,433
	4	4	Superintendents, 1(350—400), 1(300—350), 1(250—300), 1(200—250)	15,600		15,480		15,480		16,375
	5	5	Clerks, 1st grade (150—200)	11,520				11,160		
	3	3	Do., 2nd do. (100—150)	5,040				5,160		
	19	19	Do., 3rd do. (75—100)	21,960				20,820		
	21	21	Do., 4th do., 1(90—110), 20(50—75)	18,240				18,720		
	22	22	Do., 5th do., 1(60—80), 21(25—50)	11,100						
	12	12	Do., Special grade, 1(175—200), 1(150—175), 1(75—100), 2(60—85), 2(50—75), 1(35—60), and 4(25—50)	11,940		80,000		12,480		74,133
			Personal Allowance, 2(10),	240				12,240		
			Allowance for shorthand writing	240				300		
	1	1	Draftsman (25—50)	600		720		240		50
	51	52	Servants, 1(14), 1(12), 7(10), 2(9), 14(8), 16(7), 10(6), 1(5)	4,836		4,740		4,740		4,735
	1	1	Temporary Clerk (25)	300		500		300		225
			Temporary Weeders and Duffry	...		...		...		417
	1	1	Servant (7)	84		30		84		64
			Hill Journey Allowance—							
			Local Allowance	2,577		4,200		4,200		3,997
				1,10,277				1,12,404		
			For rounding	30	1,10,247		1,11,550	2	1,12,402	1,09,149
		Carried over		2,51,247		2,59,100		2,53,402	2,50,699	

DETAILED ACCOUNT No. 18H. — GENERAL ADMINISTRATION — BOARD OF REVENUE — *contd.*

*Vide* APPENDIX, PAGE 172.

		Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Allowances —	Brought forward		2,51,247		2,59,100		2,53,402		2,50,699	
	Travelling Allowance of Officers	7,000		7,500		6,500		6,549		
	Ditto of Establishment	3,750		4,750		3,750		3,729		
	Grain compensation allowance	...		100		...		...		
	Hill Journey Allowances— Travelling Allowance of Establishment	1,749		2,000		3,000		2,779		
	Ditto of Officers			...		...		156		
	Education Allowance	300		450		250		145		
Supplies and Ser- vices —	Section-writing (reproducing Maps)	3,000	12,799	4,400	14,800	3,500	13,500	1,723	13,358	
	Purchase of tents	...		2,000		2,000		2,100		
	Purchase and repair of Typewriters and duplicators	100		400		1,200		59		
Contingencies—	Purchase of Books and Periodicals	150	3,100		6,800		6,700	145	3,582	
	Subscription to periodicals	100		250		250		91		
	Tour Charges (other than under the Hill Journey Rules)	6,500		7,000		5,000		6,904		
	Liveries and clothing	520		270		272		442		
	Contract Contingencies— Service Postage and Telegram Charges	7,500		7,300		7,500		6,803		
	Rates and Taxes	1,432		1,400		1,432		1,395		
	Purchase and Repair of Furniture	760		560		760		1,200		
	Hot and Cold Weather Charges	1,250		370		1,250		859		
	Country Stationery	100		150		100		43		
	Carriage of Stationery	100		60		100		...		
	Cloth for Bastahs	100		210		100		34		
	Pay of Menials (Sweepers)	189				180				
	Other Petty Contingencies and Office Expenses	608		2,500		608		1,967		
	Hill Journey Charges— Rents, Rates and Taxes	225		200		225		202		
	Carriage of records	449		600		...		224		
	Contingencies and Miscellaneous		19,974		21,370		591	18,368	20,658	
	TOTAL GENERAL DEPARTMENT			2,87,120		3,02,070		2,91,970		2,88,597
	Salary —	COURT OF WARDS DEPARTMENT.								
		Allowance to Junior Secretary for Court of Wards' work (150)			1,800		1,800		1,800	1,715
		1	1	Superintendent (300—350)	4,200	3,500	4,200		4,808	
1		1	Clerk (150—200)	2,400		2,400				
6		6	Clerks, 1 (100—125), 1 (100), 1 (80), 2 (70) and 1 (60)	6,060	11,400	6,000		10,789		
5		5	Ditto, 1 (50), 1 (45), 1 (40) and 2 (30)	2,340		2,340				
7		7	Servants, 2 (8), 1 (7) and 4 (6)	564	570	564		529		
Lump Allotment for leave allowance		1,500		...	1,000		...			
Temporary Establishment— Clerks, 1 (30) for 2 months		60		360	60		370			
Hill Journey Allowance		1,600		1,550	1,600		1,557			
Establishment —				18,724		17,330		18,164	18,053	
				20,524		19,180		19,964	19,768	
	Carried over			2,87,120		3,02,070		2,91,970	2,88,597	



DETAILED ACCOUNT NO. 18H.—GENERAL ADMINISTRATION.—BOARD OF REVENUE—*contd.*

		Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought forward		2,87,120		3,02,070		2,91,970		2,88,597
			20,524		19,180		19,964		19,768
<i>Allowances—</i>	Travelling allowance of Establishment	...		100		...		83	
	Hill Journey Allowances—								
	Education Allowance	50		50		50		40	
	Travelling allowance of Establishment	1,100		1,085		1,100		1,130	
	Grain compensation allowance	...		15		...		...	
			1,150		1,250		1,150		1,253
<i>Supplies and Services—</i>	Purchase and repair of Type-writers and duplicators		500		...		...		322
<i>Contingencies—</i>	Contingencies	1,500		1,000		2,000		1,281	
	Hill Journey charges—								
	Contingencies and miscellaneous	115		100		115		43	
			1,615		1,100		2,115		1,324
			23,789				23,229		
	For rounding		9				1		
	TOTAL COURT OF WARDS DEPARTMENT		23,780		21,530		23,230		22,667
	<b>Total</b>		3,10,900		3,23,600		3,15,200		3,11,264

## DETAILED ACCOUNT NO. 18I.—GENERAL ADMINISTRATION.—COMMISSIONERS.

Vide APPENDIX, PAGES 172 and 180.

	Numbers.									
	1913-14.	1914-15.								
			Commissioners of Divisions.							
<i>Salaries—</i>	9	9	Commissioners (2,916½)	3,02,400			3,02,400			
	1	1	Commissioner for Kumaon (2,500)	28,800		3,38,500	28,800		3,55,307	
			Leave Allowances, etc.	15,000			15,000			
	10	10	Exchange Compensation Allowance	16,000		17,500	16,005		17,346	
				3,62,200			3,62,205			
			For rounding	200			63			
				3,62,000		3,56,000	3,62,268		3,72,653	
<i>Establishment—</i>	10	10	Main Office—							
	20	20	Clerks, 3 (400), 3 (350), 4 (300)	41,838			41,838			
			Ditto, 1 (170), 15 (150), 1 (130), 3 (125)	35,263			35,143			
	53	54	Ditto, 9 (100), 7 (80), 3 (75), 6 (70), 1 (63), 26 (60), 2 (55)	46,219		1,61,000	45,583		1,61,869	
	78	77	Ditto, 6 (50), 1 (46), 2 (45), 30 (40), 1 (34), 7 (30), 1 (28), 10 (25), 5 (20) and 5 (15)	31,061			31,745			
	1	1	Shorthand writer 1 (75—5—125)	966			900		71	
	139	139	Servants, 2 (12), 11 (10), 8 (8), 8 (7), 97 (6), 10 (5), 3 (4)	10,862		10,500	10,874		10,506	
			Maintenance of Motor Cars—							
	3	3	Chauffeurs (60)	2,160		2,000	2,160		1,994	
	2	2	Cleaners, 1 (10), 1 (7)	204		150	204		156	
			Temporary Establishment—							
			Clerks	...		1,250	...		659	
			For rounding	46						
<i>Allowances—</i>				1,68,613		1,74,900	1,68,447		1,75,255	
			Travelling Allowance of Officers	32,000		32,000	30,000		30,966	
			Ditto of Establt.	5,000		5,000	5,500		5,500	
			Grain compensation allowance	...		300	...		...	
				37,000		37,300	35,500		36,466	
<i>Supplies and Services—</i>			Purchase of Tents	3,000		3,000	3,000		5,793	
			Purchase and rep. of typewriter and duplicator.	1,075		1,100	1,030		896	
				4,075		4,100	4,030			
<i>Contingencies—</i>			Telephone Charges	990		1,100	990		1,072	
			Printing Charges (Kumaon Division)	2,500		2,500	2,500		1,559	
			Purchase of Books	1,500		1,300	1,500		661	
			Rents	...		300	441		1,740	
			Liveries and clothing	462		500	490		455	
			Maintenance of Motor Car	...		...	...		...	
			Contingencies	5,500		4,700	5,500		3,067	
			Carried over	10,952	5,71,688	10,400	5,72,300	11,421	5,70,245	8,554
										5,91,063

- (a) Includes Rs. 438 on account of local allowance.  
 (b) Do. Rs. 163 do. do. do.  
 (c) Do. Rs. 163 on account of local allowance.  
 (d) Do. Rs. 365 on account of local allowance.  
 (e) Do. Rs. 86 do. do. do.



DETAILED ACCOUNT No. 181.—GENERAL ADMINISTRATION—COMMISSIONERS— <i>contd.</i>											
<i>Vide APPENDIX, PAGES 172 and 180.</i>											
	Numbers.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Contingencies -- contd.</i>			Brought forward	10,952	5,71,688	10,400	5,72,300	11,421	5,70,245	8,554	5,91,063
			Contract Contingencies—								
			Service Postage and Telegram Charges . . . . .	10,809		9,000		10,899		8,782	
			Rates and Taxes . . . . .	852		800		852		786	
			Purchase and Repair of Furniture . . . . .	2,215		2,100		2,215		2,294	
			Hot and Cold Weather Charges . . . . .	2,205		2,600		2,205		2,750	
			Extra Tour Establishment . . . . .	1,590		2,100		1,590		2,206	
			Carriage of Tents and Records . . . . .	4,625		4,500		4,625		5,980	
			Repairs of Tents . . . . .	875		800		875		734	
			Cloth for Bustahs . . . . .	245		100		245		85	
			Pay of Menials (Sweepers) . . . . .	567		500		555		525	
			Other Petty Contingencies and Office Expenses . . . . .	4,527		4,500		4,539		7,365	
			Lump addition under Contract contingencies . . . . .	1,000		...		1,000		...	
<i>Establishment, etc.—</i>	17	17	Record Room Charges—	(a)	40,552		37,400		41,021		40,061
			Copyists, 1 (25), 9 (20), 7 (15)	3,839		3,600		3,839		3,289	
			Arrangers and Wooders . . . . .	200		300		200		178	
			Contingencies (Contract) . . . . .	130		100		130		24	
<i>Establishment—</i>					4,169		4,000		4,169		3,491
			COURT OF WARDS ESTABLISHMENT.								
			Temporary Establishment—								
			Clerks . . . . .	13,330		13,600		13,200		13,566	
			Servants . . . . .	630		500		624		486	
			Allowance to typists . . . . .	60		50		60		19	
			Royal Bonus . . . . .	...		...		...		...	
			Provident Fund . . . . .	416		400		411		378	
					14,486		14,550		14,295		14,381
			Travelling allowance . . . . .	...		10		...		...	
<i>Allowances --</i>			Grain compensation allowance . . . . .	...		10		...		...	
			Purchase and repair of typewriter and duplicators . . . . .				20				
<i>Supplies and Services—</i>					350		...		...		...
			Contract Contingencies—								
<i>Contingencies—</i>			Service Postage and Telegram Charges . . . . .								
			Other Contingencies . . . . .	855		750		870		348	
			Pay of Menials . . . . .							477	
			Stationery for Commissioner's Office . . . . .	200		80		200		5	
					1,055		830		1,070		40
			Lump allotment for leave allowance . . . . .		800				800		879
		<b>Total</b> . . . . .		6,33,100		6,29,100		6,31,600		6,49,875	

(a) Includes Rs. 45 for extra Copyists and Rs. 74 for local allowance.

DETAILED ACCOUNT No. 18J.—GENERAL ADMINISTRATION. —GENERAL ESTABLISHMENT OF LOCAL FUNDS.  
*Vide APPENDIX, PAGE 180.*

<i>Establishment—</i>	20	20	SPECIAL FUNDS ESTABLISHMENT.								
			Clerks, 1 (36), 1 (26), 6 (25), 4(20), 3 (15), 5 (10) . . . . .	4,644		300		4,644		441	
			Royal Bonus . . . . .	...		...		...		...	
<i>Allowances--</i>			For rounding	51	4,695		300	51	4,695		397
			Travelling allowance . . . . .	...		127		...		...	
			Grain compensation allowance . . . . .	...		3		...		...	
<i>Contingencies—</i>			Contingencies (Contract) . . . . .		205		70		205		213
					4,900				4,900		
			Deduct—Cost recoverable from Excluded Local Funds and Personal Deposits . . . . .		4,400				4,400		
			<b>Total</b> . . . . .		500		500		500		610

19A.—LAW AND JUSTICE - COURTS OF LAW.					
PROVINCIAL.	Detailed Account No	Budget Estimate, 1914-15	Revised Estimate, 1913-14	Budget Estimate, 1913-14	Accounts, 1912-13
		Rs	Rs	Rs	Rs
High Court . . . . .	19Aa	5,75,400	5,51,500	5,56,500	5,52,892
Law Officers . . . . .	19Ab	2,21,900	2,54,000	2,19,800	2,23,745
Judicial Commissioner . . . . .	19Ac	1,95,700	2,03,000	1,95,300	1,97,899
Civil and Sessions Courts . . . . .	19Ad	32,32,000	30,92,000	30,89,000	29,79,734
Courts of Small Causes . . . . .	19Ae	93,300	87,200	82,700	95,129
Criminal Courts . . . . .	19Af	21,76,200	21,66,300	21,04,200	20,43,238
Pleadship Examination Charges . . . . .		10,000	12,000	8,000	10,161
Refunds. . . . .		63,000	57,000	43,000	58,595
		65,67,500		62,98,500	
For funding . . . . .		500		500	
TOTAL . . . . .		65,67,000	64,23,000	62,98,000	61,61,393

DETAILED ACCOUNT NO 19Aa.—LAW AND JUSTICE—COURTS OF LAW.—HIGH COURT

Public ACCOUNTS, PAGE 172

			Budget Estimate, 1911-15		Revised Estimate, 1913-14		Budget Estimate, 1913-14		Accounts, 1912-13	
			Rs	L	Rs	L	Rs	L	Rs	L
SUMMARY										
Judges			3,51,373		3,11,500		3,50,373		3,53,957	
Registrar, Appellate side			2,20,227		2,02,200		2,11,327		1,94,135	
Reporter I (400)			4,800		1,800		1,800		4,800	
TOTAL				5,75,400		5,51,500		5,56,500		5,52,892
DETAILS										
Judges.										
Salaries—	1	1	Chief Justice (5,000)	60,000	60,000		60,000		60,000	
	6	6	Puisne Judges, 3 (4,000)*, 3 (1,000)	2,82,240	2,76,500		2,82,240		2,85,827	
	5	5	Exchange Compensation Allowance	8,133	8,000		8,133		8,130	
Total Judges				3,50,373		3,44,500		3,50,373		3,53,957
Registrar, Appellate side.										
Salaries—	1	1	Registrar (1,600)*	18,432	18,132		18,432		18,357	
	1	1	Deputy Registrar (500—50—800)	9,600	7,666		9,600		8,850	
	1	1	Assistant Registrar (300—50—500)	6,000	4,750		6,000		6,552	
	1	1	Exchange Compensation Allowance	1,152	1,152		1,152		1,143	
Carried over				35,184		32,000		35,184		34,902

DETAILED ACCOUNT No. 19Aa—LAW AND JUSTICE—COURTS OF LAW—HIGH COURT—*contd.*  
*Vide APPENDIX, PAGE 172*

	Numbers			Budget Estimate 1914-15		Revised Estimate, 1913-14		Budget Estimate, 1913-14		Accounts, 1912-13.	
	1913-14	1914-15		Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
<i>Establishment—</i>			<b>Registrar, Appellate Side—<i>contd.</i></b>								
			1 brought forward								
	1	1	Clerk (300)	3,600	35,184		32,000	3,600	35,184		34,902
	3	3	Clerks 1 (275), 1 (250) 1 (215)	8,880				8,880			
	23	23	Do, 1 (150—10—250), 5 (200), 2 (185), 1 (180), 1 (140—10—210), 1 (120—10—220), 5 (150), 1 (135)	(a)							
			1 (125), 5 (120)	41,760				45,960			
	41	41	Do, 1 (100—10—200), 1 (70—10— 170), 16 (100) 2 (90) 1 (85) 8 (80), 8 (75), 2 (70) 2 (60)			1,41,000		43,740		1,33,000	
	64	64	Do, 10 (50) 4 (15) 13 (10), 8 (35), 14 (10) 9 (25) 5 (20), 1 (15)	20,880				26,880			
	13	14	Stenographers in High Court and District Judge's Courts, 14 (60— 10—100)	(b) 12,780				10,080		3,446	
			Local allowance to Judge Clerk	1,200				1,200			
			10 Apprentices (1)	1,800		850		1,800		252	
	59	59	Servants, 1 (12), 6 (10) 4 (9), 13 (8), 19 (7) 15 (6), 1 (5)	5,280		5,250		5,280		5,408	
			Temporary Establishment— Peripatetic Weeders	1,300		1,000		1,000		958	
			Lump provision for extra translators	17,400							
<i>Allowances—</i>				1,67,020				1,48,420			
			For rounding	2	1,67,018		1,51,100	2	1,48,418		1,43,078
			Travelling Allowance of Officers	3,500		2,250		3,000		2,379	
			Ditto of Estate	600				500		505	
			Ditto of Stenographers in District Judge's Court	650		750		650			
			Ditto of Peripatetic Weeders	200		150		150		96	
			Grain compensation allowance		4,950		3,300		4,300		2,980
			Allowances to Witnesses and Jurors	1,500		3,200		1,500		1,935	
			Purchase and repair of type- writers, etc	700		400		700		92	
					2,200		3,600		2,200		2,027
<i>Supplies and Services—</i>			Purchase of Books	1,500		1,500		1,500		1,500	
			Furniture and Clothing	223		745		745		223	
			Supply of uniform to court officer	172							
			Telephone Charges	300		150		300		150	
			Contract Contingencies— Service Post and Telegram Charges	3,200		3,600		3,000		3,268	
			Rates and Taxes	1,271		1,271		1,271		1,271	
			Hot and Cold Weather Charges	1,700		2,200		1,750		2,109	
			Purchase and repair of furniture Cell for Bistals	1,075		1,075		1,235		1,158	
			County Stationery	175		159		175		159	
			Carriage of Stationery	400		340		400		347	
<i>Contingencies—</i>			Carriage of Stationery	179		190		179		185	
			Pay of Menials (sweepers)	180		180		180		200	
			Other Petty Contingencies and Office Expenses	500		790		500		583	
					10,875		12,200		11,225		11,153
			<b>Total Registrar, Appellate Side</b>		2,20,227		2,02,200		2,01,327		1,94,135

(a) Includes Rs 1,080 on account of Personal Allowance

(b) Includes 9 for 11 months

DETAILED ACCOUNT No. 19Ab—LAW AND JUSTICE—COURTS OF LAW.—LAW OFFICERS(c)

*Vide APPENDIX, PAGE 172*

	Numbers			Budget Estimate 1914-15		Revised Estimate, 1913-14		Budget Estimate, 1913-14		Accounts, 1912-13.	
	1913-14	1914-15		Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
<i>Salaries—</i>	1	1	<b>Legal Remembrancer and High Court Pleaders.</b>								
	1	1	Legal Remembrancer (1 833-5-4) <sup>a</sup>	21,120		20,635		21,120		18,666	
	1	1	Government Advocate (1 500)	18,000		18,000		18,000		18,000	
	1	1	Assistant Government Advocate (750)	9,000		7,275		9,000		6,000	
	2	2	Government Pleaders (300—20— 400), 1 (300)	8,160		7,920		7,920		6,472	
		1	Personal Assistant to Legal Re- membrancer (200)	2,400		400					
			Officers on special duty							3,510	
			Local allowance to Personal Assistant	300		100					
			Exchange Compensation Allowance	1,320		1,290		1,320		1,402	
	17	17	Clerks, 1 (100) 1 (75), 1 (60—1—80), 1 (50), 2 (40—2—50), 3 (40), 3 (30), 1 (25), 4 (20)	8,232	60,300	9,570	55,620	9,810	57,360	9,271	54,050
<i>Establishment—</i>	12	13	Servants, 1 (10), 1 (9), 3 (8), 2 (7), 4 (6), 1 (3-8), 1 (3)	1,050		1,030		912		919	
			Hill Journey Allowances— Local allowances	402		600		600		263	
				9,684				11,382			
			For rounding	50				22			
					9,654		11,200		11,360		10,453
			<b>Carried over</b>		69,954		66,820		68,720		64,508

(c) Under the control of the Legal Remembrancer.

DETAILED ACCOUNT NO. 19AB.—LAW AND JUSTICE—COURTS OF LAW.—LAW OFFICERS—contd.									
Legal Remembrancer and High Court Pleaders—contd.		Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought forward . . . . .		69,954		66,820		68,720		64,563
Allowances—	Grain compensation allowance . . . . .	...		50		...		...	
	Travelling Allowance of Officers . . . . .	500		400		800		165	
	Ditto of Estab. . . . .	200		200		200		74	
	Ditto of Pleaders . . . . .	4,000		4,000		4,000		4,113	
Supplies and Services—	Hill Journey Allowances—								
	Travelling allowances of establishment . . . . .	210		350		280		130	
	Fees to Pleaders and Barristers in Criminal Cases . . . . .	1,30,000	4,910	1,59,600	5,000	1,30,000	5,280	1,41,875	4,482
	Fees for conducting Civil Suits . . . . .	10,000		17,000		10,000		7,685	
	Law Charges in Pauper Suits . . . . .	1,500		300		1,500		655	
	Ditto in other Suits . . . . .	100		500		100		15	
Contingencies—	Purchase and repair of type-writers and duplicators . . . . .	1,090		40		40		10	
			1,42,690		1,77,440		1,41,640		1,50,240
	Office rent . . . . .	1,116		1,100		1,116		1,234	
	Purchase of books and periodicals, etc. . . . .	800		750		600		941	
	Liveries and Clothing . . . . .	64		80		78		56	
	Contract Contingencies—								
	Service Postage and Telegram Charges . . . . .	700		700		700		735	
	Rates and Taxes . . . . .	90		90		90		98	
	Office and Miscellaneous Expenses of Legal Remembrancer . . . . .	700		800		700		764	
	Pay of Menials (Sweepers) . . . . .	36		30		36		51	
	Office and Miscellaneous Expenses of Government Advocate . . . . .	400		800		400		377	
	Office and Miscellaneous Expenses of Government Pleaders . . . . .	100		150		100		60	
	Hill Journey Charges—								
	Rents, Rates and Taxes . . . . .	40		40		40		57	
	Contingencies and Miscellaneous . . . . .	300	4,346	200	4,740	300	4,160	261	4,520
	<b>Total</b> . . . . .		2,21,990		2,51,000		2,19,800		2,23,745

DETAILED ACCOUNT No. 19Ac.—LAW AND JUSTICE—COURTS OF LAW.—JUDICIAL COMMISSIONER.  
*vide* APPENDIX, PAGE 172.

	Numbers.									
	1913-14.	1914-15.								
<i>Salaries—</i>	3	3	Judicial Commissioners, 1 (3,500), <sup>1</sup> 1 (3,333 $\frac{1}{3}$ ) <sup>1</sup> . 1 (3,333 $\frac{1}{3}$ )	1,18,720		1,27,100		1,18,720		1,21,274
	1	1	Registrar, 1 (833 $\frac{1}{3}$ ) <sup>1</sup>	9,600		9,340		9,600		9,329
			Local Allowance (100) <sup>1</sup>	1,152		1,150		1,152		1,131
	3	3	Exchange Compensation Allowance	3,800	1,33,272	4,110	1,41,700	3,800	1,33,272	3,880
<i>Establishment—</i>	1	1	Clerk (300)	3,600	51,600			3,600	51,845	
	5	5	Clerks, 1 (225), 2 (175), 2 (150)	10,500				10,500		
	25	25	Do., 3 (125), 7 (100), 7 (80), 8 (60)	25,380				25,380		
	27	27	Do., 5 (50), 9 (40), 3 (35), 4 (30), 6 (25)	11,820				11,820		
	4	4	Apprentices, 4 (15)	720				720		
	34	34	Servants, 4 (10), 1 (8), 12 (7), 15 (6), 2 (5)	2,784		2,770		2,784		2,744
				54,804				54,804		
			For rounding	19				36		
<i>Allowances—</i>			Travelling Allowance of officers.	450	54,823	750	54,370	450	54,768	54,539
			Do. do. Establishment	50		20		50		
			Grain compensation allowance	...		100		...		
<i>Supplies and Services—</i>			Purchase and repair of type-writers and duplicators		500		870		500	236
					250		250		250	792
<i>Contingencies --</i>			Maintenance of lawns	1,500		900		1,500		1,467
			Purchase of Books	800		800		800		800
			Liveries and Clothing	345		...		...		345
			Contract Contingencies—							
			Service Postage and Telegram Charges	1,600		1,000		1,600		1,090
			Rates and Taxes	765		975		765		734
			Country Stationery	100		70		100		54
			Carriage of Stationery	20		50		20		23
			Purchase and Repair of Furniture	300		600		300		598
			Hot and Cold Weather Charges	600		900		600		960
			Extra Tour Establishment	100				100		
			Carriage of Tents and Records	200		45		200		...
			Repair of Tents	25				25		53
			Cloth for Bastahs	20		20		20		...
			Pay of Menials (Sweepers)	180		120		180		120
			Other Petty Expenses and Miscellaneous	300		330		300		415
				6,855			5,810		6,510	6,659
<b>Total</b>				1,95,700		2,03,000		1,95,300		1,97,899

DETAILED ACCOUNT No. 19Ad.—LAW AND JUSTICE—COURTS OF LAW.—CIVIL AND SESSIONS COURTS.  
*Vide* APPENDIX, PAGE 181.

SUMMARY.		Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
District and Sessions Judges . . . . .		15,95,647		14,15,600		15,84,902		13,72,815	
Subordinate Judges. . . . .		4,11,996		4,22,000		3,20,952		3,85,349	
Munsiffs . . . . .		6,21,900		6,10,000		5,71,960		6,18,687	
Process-serving Establishment . . . . .		5,03,292		5,08,600		5,11,724		5,01,892	
Record Room (or Copy-making) Establishment. . . . .		99,372		1,05,800		99,443		1,00,991	
		32,32,207				30,88,981			
For rounding		207				19			
Total . . . . .			32,32,000		30,92,000		30,89,000		29,79,734

Salaries -	Numbers.		DETAILS.											
	1913-14.	1914-15.												
			District and Sessions Judges.											
			Civil and Sessions Judges—											
	2	2	1st Grade (3,000) <sup>(a)</sup>	69,120	7,46,500	69,120	1,15,200	7,17,763						
	4	6	2nd „ (2,500) <sup>(a)</sup>	1,72,800										
	3	1	Statutory Civil Servants (1,600)	19,200										
	5	7	3rd Grade (2,250) <sup>(a)</sup>	1,81,440										
	1	...	Statutory Civil Servant	...										
	9	8	4th Grade (1,833 $\frac{1}{3}$ ) <sup>(a)</sup>	1,68,960										
	...	1	Provincial Civil Servant (1,200)	14,400										
	2	1	5th Grade (1,666 $\frac{2}{3}$ ) <sup>(a)</sup>	19,200										
	1	...	Statutory Civil Servant	...										
	...	4	Provincial Civil Servants, 4 (1,000)	48,000										
	6	...	Assistant Judges.	...	33,000	33,000	32,000	34,057						
	...	1	Additional Judges having the powers of Sub-Judges, 4 (1,200) <sup>(a)</sup>	55,296										
	...	1	Exchange Compensation Allowance	34,400										
	...	1	Lump provision for additional District Judges	25,000										
	24	24												
					8,07,416	7,79,500	7,11,968	7,96,289						
Establishment—	25	25	Munsarims, 4 (225), 21 (200)	61,200	69,000	61,200	36,000	47,580	2,04,052					
	25	25	Clerks, 25 (120)	36,000										
	56	56	Do., 6 (90), 2 (80), 7 (75), 28 (70), 13 (60)	47,580										
	2	2	Stenographers in District Judges' Court, 2 (60—10—100)	1,680										
	325	321	Clerks, 25 (50), 1 (48), 2 (36), 56 (40), 7 (35), 66 (30), 31 (25), 1 (24), 69 (20), 61 (15), 2 (10)	1,07,418										
	319	312	Servants, 1 (10), 26 (8), 218 (6), 3 (5 -8), 56 (5), 1 (4), 3 (3-8), 1 (3), 3 (7)	22,380										
	25	25	Sale Amins (Nazirs of Judges' Courts), 10 (100), 7 (75) and 8 (60)	24,060										
	32	30	Do., 12 (30), 6 (25), 9 (20), 3 (15)	8,820										
	32	32	Civil Court Amins, 1 (63), 31 (60)	23,076										
	82	84	Ditto, 1 (50), 80 (40), 3 (15)	39,125										
	226	226	Civil Court Amins' Establishment— Servants, 118 (6), 112 (3), 1 (1)	12,180	8,000	12,180	180	36	654	- 37				
			Temporary Establishment— Clerks	540										
			Servants	36										
			Royal Bonus	...										
			Lump provision for revision of establishment	3,312										
			Lump provision for Greeven's Judicial scheme	3,87,437										
			Ditto for establishment of Additional Judges	1,97,945										
			Probable Savings	6,300										
				...										
				...										
Allowances—			Travelling Allowance of Officers	17,000	5,91,682	17,000	11,000	4,000	16,000	10,000	...	16,523	4,01,146	
			Ditto of Establt.	11,000										
			Grain compensation allowance	...										
Supplies and Services—			Diet to Witnesses and Assessors	50,000	28,000	50,000	100	2,000	50,000	...	896	50,896	44,384	27,173
			Diet-money to persons discharged or acquitted by the Court (contract)	...										
			Purchase and repair of type-writers and duplicators	2,420										
				...										
Carried over . . . . .					52,420	52,100							47,638	
				14,79,518		13,00,700		14,99,368					12,72,246	

DETAILED ACCOUNT No 19A—LAW AND JUSTICE—COURTS OF LAW—CIVIL AND SESSIONS COURTS—*contd*  
*vide* APPENDIX, PAGES 181 AND 182

	District and Sessions Judges—contd		Budget Estimate, 1914-15		Revised Estimate, 1913-14		Budget Estimate, 1913-14		Accounts, 1912-13	
			Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
Contingencies—	Brought forward			11,79,518		13,00,700		14,99,368		12,72,246
	Purchase of Books		6,530		8,000		6,365		5,525	
	Telephone Charges		435		450		435		495	
	Office Rents		3,960		4,000		1,080		3,791	
	Clothing of Peons		773		750		(50)		759	
	Contract Contingencies—									
	Service Postage and Telegram Charges				29,000		17,270		26,721	
	Rates and Taxes				1,500		1,247		1,731	
	Purchase and Repair of Furniture				15,000		10,789		9,157	
	Hot and Cold Weather Charges				16,600		14,010		16,798	
	Care of Records			(a)	3,500		3,040		3,760	
	Fixed Contingencies of Subordinate Courts		75,531		17,000		17,122		15,932	
	Cloth for Bastahs				4,100		2,165		4,175	
	Pay of Menials (Sweepers)				1,600		3,240		1,708	
	Royal Bonus								3	
	Other Petty Contingencies and Office Expenses				13,400		3,721		10,024	
	Lump provisions for contract contingencies of movable courts		14,000							
	Lump provision for expenditure on improvement in and the conservancy of Court Compound		5,700				3,800			
	Lump provisions for the courts of additional District Judges		1,200							
Provision for miscellaneous expenditure on rent furniture etc., of the buildings of the Sessions Courts at Pilibhit and Nainital		5,000								
Total District and Sessions Judges				1,10,129		1,11,900		85,534		1,00,509
				15,95,617		16,15,600		15,51,902		13,72,815
Salaries—	Numbers									
	1913-14	1914-15								
	5	8	Subordinate Judges.							
	10	13	Subordinate Judges—							
	16	22	1st Grade, 5(800), 3(800-10-1,000)		77,760		48,000			
Establishment—			2nd (650)		1,01,400	3,05,000	78,000	2,66,995		
			3rd (500)		1,32,000		96,000			
			Lump provision for leave allowance and Additional Sub Judges		3,000		3,000			
	32	32	Clerks, 1 (110), 2 (100), 17 (70) and 12 (60)		26,610	3,14,160	05,000	2,25,000	2,66,995	
	208	214	Do 2 (15), 38 (10), 1 (35) 19 (30), 49 (25), 62 (20) 42 (15) 1 (10)		63,840	1,08,000	20,140	1,09,273		
	99	102	Servants, 1 (9) 1 (8), 2 (7), 92 (6), 6 (5)		7,356	9,000	7,152	9,071		
			Royal Bonus					10		
			Total Subordinate Judges		97,836		15,000	95,952	1,18,854	
					4,11,996		1,22,000	3,20,952	3,55,349	
	Salaries—			Munsifs.						
30		32	Munsifs—							
32		31	1st Grade (100)		1,53,000		1,44,000			
32		34	2nd (300)		1,22,100	3,71,000	1,15,200	3,60,540		
		14	3rd (200)		81,600		76,800			
Establishment—			Probationary Munsifs (175)		29,400		100			
			House rent allowance							
	23	23	Clerks (60)		16,560	3,87,000	71,000	3,36,100	3,60,540	
	611	610	Clerks 10 (50), 126 (30), 113 (25), 209 (20) 92 (15)		1,87,980	2,31,000	16,560	2,27,172		
	319	351	Servants varying from (4 to 6)		24,372	27,000	1,89,360	26,721		
	32	33	Hony Munsifs Establishment—				24,261			
			Clerks, 2 (25), 9 (20) 5 (15) and 17 (10)		5,700					
	3	4	Servants (6)		288	10,200	5,460	4,124		
			Royal Bonus			800	216	215		
			Total Munsifs		2,34,900		6,69,000	2,35,860	2,58,147	
				6,21,900		6,60,000	5,71,960	6,18,687		
Establishments, etc—			PROCESS SERVING ESTABLISHMENT							
			Rent-suit Processes.							
	312	313	Kark Amins, 80 (90), 101 (25), 131 (20), 1 (20) for 11 months		90,760	93,000	90,540	92,943		
	309	310	Kark Amins Peons (6)		(6)22,314	22,200	22,248	22,205		
	36	36	Kark Moharrirs, 3 (40), 12 (30), 6 (25), 9 (20), 6 (15)		10,800		10,800			
			Personal Allowance		60	11,000	60	10,722		
	22	22	Nazirs, 3 (75), 19 (60)		16,380		16,380			
	297	297	Do, 20 (50), 3 (40), 274 (15)		62,760	83,000	62,760	81,705		
	1,524	1,528	Runners (Process-servers) (varying from 5 to 8)		95,988	95,300	95,688	95,961		
			Royal Bonus					—16		
			Extra Process-servers		8,000	7,000	9,000	7,169		
			Lump provision for temporary Kark Amins' establishment and contingencies		3,000	2,500	3,000	1,684		
			Total		3,10,062		3,14,000	3,10,476	3,12,373	
					...		1,000		...	
	Allowance—			Grain compensation allowance						
			Kark Amins Fixed Contingencies		1,993	1,800	1,987	1,743		
			Process-servers' Contingencies (Belts and Badges)		470	450	470	451		
			Country Stationery (contract)		67	50	67	48		
			Service Postage and Telegram Charges		65	100	65			
			Total		2,595			33	2,275	
			Carried over		3,12,657		3,17,400	3,13,065	3,14,648	

(a) Includes Rs. 150 on account of Honorary Munsiff's hot and cold weather charges.

(b) Includes one for eleven months only.



DETAILED ACCOUNT NO. 19Ad—LAW AND JUSTICE—COURTS OF LAW.—CIVIL AND SESSIONS COURTS—*concluded*.  
*Vide APPENDIX, PAGES 172 AND 182*

	Numbers.		Process serving Establishment — <i>cont</i> Brought forward Judicial Processes	Budget Estimate, 1914-15		Revised Estimate, 1913-14		Budget Estimate, 1913-14		Accounts, 1912-13	
	1913-14	1914-15		Rs	P	Rs	P	Rs	P	Rs	P
Establishments etc.—	16	16	Writers, 1 (10), 4 (20), 1 (40), 2 (20), 5 (15) and 1 (10)	(a) 5,790		6,000		5,790		5,566	
	2,625	2,536	Runners (Process servers) (varying from 5 to 8)	1,72,908		1,75,000		1,78,308		1,74,259	
			Royal Bonus							—20	
			Deduct—Probable Savings	1,78,698				1,84,098			
				1,78,698				2,098			
			Fees to extra Process servers	7,000		6,000		7,000		6,310	
			Travelling allowance to Process- servers	200		250		200			
			Grain compensation allowance			2,800					
			Clothing of Process servers (Delwa Dun)	104		50		36		39	
			Contract Contingencies— Service Postage and Telegram Charges	3,703		800		8,493		882	
				930		300		930		208	
Total Process serving Establishment				1,90,635		1,91,200		1,98,659		1,87,244	
				5,03,292		5,08,600		5,11,724		5,01,892	
Establishments—	508	495	Record room (or copy-making) Es- tablishment								
			(Copyist, 28 (30), 1 (25), 1 (24), 46 (20), 14 (18), 122 (15), 283 (12))	(b) 88,181				84,316		86,305	
			Extra Allowance to Copyists (Oudh)	200		89,000		425		281	
	25	24	Arrangers and Writers (15)	(c) 4,370		3,600		4,700		3,808	
	4	4	Summons writers (15)	720		500		720		552	
	13	14	Servants 1 (8), 7 (6), 6 (5)	960				888			
			Temporary Establishment— Copyists, 10 (12), 1 (15)	(d) 2,540		11,000		1,496		8,446	
	9	11		720		500		720		317	
	5	5	Arrangers and Writers, 5 (12)								
			Travelling Allowance	38	97,991	20	1,04,600	38	98,065	29	99,709
All wages—					38	20		38		29	
Grain compensation allowance											
Contingencies—			Fees for copying	464		480		464		620	
			Contingencies (contract)	876		650		876		618	
			Pay of menials (sweepers)							15	
			Total Record room (or copy-mak- ing) Establishment	1,340		1,160		1,340		1,253	
				99,372		1,05,800		99,443		1,00,991	

(a) Includes Rs 450 on account of allowances

(b) Do lump provision of Rs. 920 for extra copyists and Rs 120 on account of type-writing allowance

(c) Do lump provision of Rs 50.

(d) Do " " of Rs 920.

DETAILED ACCOUNT NO. 19Ae—LAW AND JUSTICE—COURTS OF LAW—COURTS OF SMALL CAUSES.  
*Vide APPENDIX, PAGES 182 AND 183*

Salaries—	5	6	Sub-Judges 1 (800—40—1,000), 5 (800)	7,300	59,040		51,000	7,300	18,960		56,705
Establishment—	5	5	Clerks, 2 (150) 3 (100)			23,500				24,638	
	16	45	Do, 1 (75), 2 (50), 9 (30), 4 (25) 21 (20), and 8 (15)	13,020				13,620			
	24	24	Servants, 20 (6), 3 (5), 1 (1) Royal Bonus	1,668		2,000		1,668		2,015	
										10	
Allowances—			Travelling Allowance	100	21,888	10	25,500	103	22,488	264	26,663
			Grain compensation allowance		100	200	300	100	100		264
Contingencies—			Cl. thing of Peons	30		40		45		30	
			Contract Contingencies— Service Postage and Telegram Charges	455		460		260		410	
			Rates and Taxes	200		150		200		130	
			Hot and Cold Weather Charges	655		600		530		641	
			Purchase and Repair of Furni- ture	257		200		232		198	
			Cloth for Bastis	145		150		105		121	
			Pay of Menials (Sweepers)	60		60		60		56	
			Other Petty Contingencies and Miscellaneous	66		240		51		98	
					1,868		1,900		1,483		1,684
			Process-serving Establishment, etc								
Establishment—	2	2	Sub Navars, 1 (35), 1 (10)	540		800		540		859	
	4	4	Bailiffs, 2 (100), 1 (85) and 1 (60)	4,140		2,500		4,140		3,556	
	1	1	Bundle lifter, 1 (6)	72		3,000		72		12	
	41	54	Process-servers, 11 (8), 21 (6), 22 (5)	3,838				3,156		3,086	
			Contingencies	...	8,640		6,300	...	7,908	56	7,569
Establishment—			Record-room or Copy making Establishment— Copyists, 2 (20), 2 (15) and 4 (12)	1,416		1,700		1,416		1,680	
	8	8		360		500		360		564	
	2	2	Arrangers and Writers (15)								2,244
					1,776			1,776			
					93,312		2,200	82,715			
					12			15			
For rounding											
Total					93,300		87,200	82,700		95,129	

## DETAILED ACCOUNT FOR 1931—LAW AND JUSTICE—COURTS OF LAW.—CRIMINAL COURTS

Indic Appendix, pages 172 and 183.

SUMMARY			Budget Estimate, 1914-15		Revised Estimate, 1913-14		Budget Estimate, 1913-14		Accounts, 1912-13	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
General establishment.			21,22,122		21,12,300		20,52,127		19,90,249	
Record-Room (copyist) establishment.			51,079		51,000		52,073		52,989	
Total				21,70,200		21,60,300		21,01,200		20,43,238
Salaries—	Numbers		DETAILS.							
	1913-14	1914-15								
			General establishment.							
			Moneys of the salaries of Collectors, Magistrates, and others transferred from "3—Land Revenue, Charges of District Administration"—General Establishment (page 25).							
	1	1	City Magistrate (Lucknow) (1,000) <sup>(a)</sup>	13,51,900		13,13,000		13,30,000		12,65,714
	1	1	Exchange Compensation Allowance	11,207		12,000		11,520		9,523
				13,93,210		13,25,000		13,12,240		12,70,832
Establishment—	87	87	Magistrates' Establishment—							
	543	513	Clerks, 3 (100), 23 (50), 32 (70), 1 (65), 28 (60)	73,500				72,500		
			Do 31 (50), 1 (45), 28 (40), 42 (30), 77 (25), 347 (20), 12 (15), 4 (10), and 1 (5)	(a) 1,57,033		2,35,100		1,57,033		2,20,466
	510	507	Servants, 42 (10), 2 (7), 3 (6), 451 (6), 2 (5), 2 (4), 1 (3), 1 (2)	38,406		38,100		38,122		35,479
			Temporary Establishment—							
	1	1	Clerk (20)	(b) 110		4 (10)		490		779
			Servants	(c) 288		300		28		75
			Honorary Magistrates' Establishment—							
	207	232	Clerks, 1 (30), 4 (25), 37 (20), 119 (15), 1 (12), (e) 62 (10), 3 (5)	(d) 11,711		30,000		31,350		29,504
	25	30	Servants, 19 (6), 11 (5), Royal Bonus	2,028		1,200		1,180		991
										11
			Deduct—Recovery on account of Municipal clerks in Magistrates' Offices							
				3,17,196				3,08,969		
			For rounding	5,790				3,720		
				3				6		
Allowances—			Travelling Allowance of Officers	80,000		84,000		72,000		76,254
			Ditto of Establishment	17,000		17,000		17,000		16,259
			Grain compensation allowance			2,000				
Supplies and Services—			Diet allowance to complainant and witnesses	1,15,000	97,000	1,57,000	1,30,000	1,10,000	1,39,910	1,39,910
			Purchase of Tents	14,300		14,300		14,300	15,077	15,077
			Rewards under the Arms Act	1,000		1,000		1,000	1,012	1,012
			Magistrates' Contract Grant—							
			Transport of Dead Bodies and Wounded and Accused Persons and post-mortem charges (Provincial Contract)	31,000		33,500		30,800	30,436	30,436
			Diet-money to Persons discharged or acquitted by the Court (Provincial Contract)	400		400		400	441	441
			Dieting of Wounded Persons in Police Cases (Provincial Contract)	1,500		1,100		1,500	1,273	1,273
Contingencies—			Telephone Charges	320	1,93,200	320	2,01,000	320	600	600
			Office Rent	320		320		320	264	264
			Clothing of Peons (Magistrate's)	1,205		1,000		1,184	715	715
			Purchase of Books	100		300		100	116	116
			Contract Contingencies—							
			Dieting and guarding charges of non-criminal Lunatics (Provincial Contract)	1,400		1,200		1,400	1,407	1,407
			Share of joint heads (District grant)	65,148		65,700		64,105	73,158	73,158
			Service Postage and Telegram Charges (Provincial Contract)	57,000		57,000		57,000	57,801	57,801
			Rules and Taxes (Provincial Contract)	1,410		1,260		1,410	1,204	1,204
			Magistrates' Contract Grant—							
			Hot and Cold Weather Charges						25	25
			Extra Four Establishment						27	27
			Carriage of Tents and Records						—1,253	—1,253
Carried over				1,26,993	19,91,219	1,37,100	19,75,200	1,26,144	19,21,938	1,34,010
										18,55,857

(a) Includes Rs. 163 on account of local allowance and Rs. 90 on account of moiety of the pay of a clerk on Rs. 15.

(b) Do a lump provision of Rs. 250.

(c) Represents lump provision.

(d) Includes Rs. 12 on account of allowance and Rs. 240 for extra Mohurrirs, and Rs. 120 for doing the work of the clerk of Honorary Munsiff in Dehradun.

(e) Includes 3 (15) for 11 months only.



DETAILED ACCOUNT No 19A.—LAW AND JUSTICE—COURTS OF LAW.—Criminal Courts—*contd.*

	General Establishment— <i>contd.</i>	Budget Estimate, 1914-15		Revised Estimate, 1913-14		Budget Estimate, 1913-14		Accounts, 1912-13	
		Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
<i>Conts gen res— contd</i>	Brought forward	1,26,903	19,91,219	1,37,100	19,75,200	1,26,144	19,21,983	1,34,010	18,55,857
	Magistrates contract grant— <i>contd.</i>								
	Purchase and Repair of Furniture							20	
	Printing and Binding Charges							27	
	Pay of menials (sweepers)							7	
<i>Special charges—</i>	Office Expenses and Miscellaneous							328	
	Lump provision for improvements in and the conservancy of the Court Compound	3,000				3,000		...	
	Lump addition for unutilized grants	1,000				1,000		...	
			1,30,903		1,37,100		1,30,144		1,34,392
			21,22,122		21,12,300		20,52,127		19,90,249
	<b>Total General Establishment</b>								
	Record-Book (Copyist) Establishment								
	Portion of Charges transferred from "3.—Land Revenue—Charges of District Administration—Record-Book Establishment"								
	(page 28)		54,078		54,000		52,078		52,989

## 19B—LAW AND JUSTICE—JAILS (a)

		Detailed Account No	Budget Estimate, 1914-15	Revised Estimate 1913-14	Budget Estimate, 1913 14.	Accounts, 1912-13
PROVINCIAL			Rs	Rs	Rs	Rs
Jails		19Ba	18,75,600	18,69,900	17,16,400	16,12,938
Jails Manufactures		19Bb	2,45,800	2,20,000	2,35,800	2,10,781
Refunds			100	100	300	163
			21,21,500		19,52,500	
	For rounding		500		500	
	TOTAL		21,21,000	20,90,000	19,52,000	18,23,882

(a) Under the control of the Inspector-General of Prisons, excepting charges for Police custody, the Sansiāh Colony at Kheri and Haburah and Bhatu Settlements at Moradabad

## DETAILED ACCOUNT No 19Ba—LAW AND JUSTICE—JAILS.—Jails

SUMMARY	Budget Estimate, 1914-15		Revised Estimate, 1913-14		Budget Estimate, 1913-14		Accounts, 1912-13	
	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
<b>Establishment—</b>								
INSPECTOR-GENERAL AND ESTABLISHMENTS	45,533		47,500		46,138		45,699	
SUPERINTENDENTS	1,37,569		1,26,600		1,17,484		1,17,577	
JAILORS, DEPUTY AND ASSISTANT JAILORS	1,01,370		1,02,000		1,01,370		1,02,902	
MEDICAL ESTABLISHMENTS	36,458		33,600		37,567		37,119	
CULINARY, EDUCATIONAL AND MECHANICAL ESTABLISHMENTS	37,800		39,000		37,800		38,855	
WARDERS ESTABLISHMENTS	2,02,700		2,02,000		2,02,700		2,00,677	
MENTAL AND OTHER ESTABLISHMENTS	2,280		2,300		2,196		2,109	
ROYAL BONUS							—38	
		5,63,770		5,53,000		5,45,315		5,44,900
Dietary charges		3,68,000		7,77,000		7,13,350		6,72,975
Hospital charges		70,000		58,100		64,500		57,949
Clothing and Bedding of Prisoners		1,00,000		93,900		94,855		93,029
Sanitation Charges		26,773		23,800		25,783		22,437
Charges for Moving Prisoners		35,000		28,000		34,000		26,605
Miscellaneous Services and Supplies		59,585		68,500		56,288		55,886
Allowances		6,000		8,500		6,000		5,588
Contingent Charges		80,976		79,500		79,099		73,449
Extraordinary Charges for Live-Stock, Tools and Plant		11,950		13,100		11,530		12,787
Charges for Police Custody		23,600		23,000		23,500		19,563
Reclamation of Maghya Domes		7,000		8,000		7,992		7,019
Charges of the Sansiāh and Bhatu Colony at Kheri and N. Tal						4,200		2,970
Grant to Haburah and Bhatu Settlements at Moradabad (a) and Aligarh								
Lump Provision for Establishment of a Reformatory for Juvenile Offenders		..				4,920		14,174
Homes for Domes' Children (Phulpur and Rura)		..		1,34,000		1,330		..
Grants to Salvation Army for the Establishment of a Silk School at Moradabad and as a Prisoners' Aid Association		..				3,000		307
Charges for reformation of Criminal tribes		..				9,000		..
Subsistence for Prisoners on release from Jails	(b) 22,156			1,500		1,500		2,400
Extension of Juvenile Jail at Bareilly	1,500					30,000		..
Lump deduction	710					33		..
<b>TOTAL</b>		18,75,600		18,69,900		17,16,400		16,12,938
<b>REDISTRIBUTION OF THE ABOVE—</b>								
Inspector-General and Establishments	45,533		47,500		46,138		45,699	
Central Jails	7,25,986		6,65,670		6,25,442		5,95,219	
District Jails	9,87,649		9,27,820		9,06,753		8,76,547	
District Jail Lock-ups	64,321		62,410		54,880		48,140	
Charges for Police Custody	23,600		23,000		23,500		19,563	
Reclamation of Moghya Domes	7,000		8,000		7,992		7,919	
Sansiāh Colony at Kheri					4,200		2,970	
Grant to Haburah Settlement at Moradabad (a) and Aligarh								
Lump deduction made by Government					4,920		14,174	
Lump allotment for establishment of a reformatory for Juvenile offenders					..		..	
Homes for Domes' Children (Phulpur & Rura)				1,34,000	1,300		307	
Grants to Salvation Army for the establishment of a silk school at Moradabad, et as a Prisoners' Aid Association					3,300		..	
Charges for reformation of Criminal tribes	(b) 22,156				9,000		2,400	
Subsistence for Prisoners on release from Jails	1,500			1,500	..		..	
Extension of Juvenile Jail at Bareilly					30,000		..	
Lump deduction	2,145				2,530		..	
		18,75,600		18,69,900		17,16,400		16,12,938

(b) For Sansiāh and Bhatu Colony at Kheri

(a) Includes Rs. 1,476 on account of local allowance.

## UNITED PROVINCES OF AGRA AND OUDH--EXPENDITURE.

DETAILED ACCOUNT NO. 19Ba.—LAW AND JUSTICE—JAILS.—JAILS—contd.  
 Vide APPENDIX, PAGES 172, 183 and 184.

			Numbers.		Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
			1913-14.	1914-15.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DETAILS.												
Superintendence.												
INSPECTOR-GENERAL AND ESTABLISHMENTS.												
Salary—	1	1	Inspector-General(1,800—50—2,000)		24,000			24,000		24,000		23,236
	1	1	Exchange Compensation Allowance		1,500			1,500		1,500		1,452
			Rounding		64							
						25,436		25,500		25,500		24,688
Establishment—	3	3	Clerks, 1(300—350), (f) 1(125), 1(100)		6,350		14,500		6,900		13,808	
	4	4	Do., 1 (80), 2 (65), 1 (60)		3,240				3,240			
	7	7	Do., 1 (50), 2 (45), 2 (40), 1 (30), 1 (25)		3,300				3,300			
	7	7	Servants, 1 (10), 1 (7), 5 (6)		564		540		564		562	
			Hill Journey Allowance—Local Allowance		280		460		280		260	
						13,734		15,500		14,284		14,630
Allowances—			Travelling Allowance of Officers		2,200		2,000		2,200		2,317	
			Ditto Establishment		650		570		650		592	
			Grain compensation allowance		...		30		...		...	
			Hill Journey Allowance:—									
			Travelling Allowance		150		200		150		82	
			Education Allowance		50		450		50		30	
Supplies and services—			Stores from Europe		...		500		...		...	
			Purchase and repair of typewriters and duplicators			3,050		3,750		3,050		3,021
											499	
											499	
Contingencies—												
			Liveries and clothing		23		44		44		22	
			Telephone Charges		150		150		150		225	
			Purchase of Books and Periodicals		100		100		100		96	
			Service Postage and Telegram Charges		1,300		950		1,300		1,101	
			Railway Charges		100		50		100		52	
			Purchase and Repairs of Furniture		30		340		30		336	
			Hot and Cold Weather Charges		230		210		200		208	
			Rates and Taxes		200		170		200		173	
			Miscellaneous		810		300		810		239	
			Petty Construction and Repairs		300		300		300		277	
			Pay of menials		...		53		...		60	
			Hill Journey Charges—									
			Rents, Rates, and Taxes		30		30		30		39	
			Contingencies and Miscellaneous		40		50		40		33	
			TOTAL INSPECTOR-GENERAL ETC.			3,313		2,750		3,304		2,861
			SUPERINTENDENTS.			45,533		47,500		46,138		45,699
			Salaries.									
Central Jails—	3	6	Superintendents, 2(1,550), 1(1,400), (950), 1 (850), and 1 (725)		84,300		77,000		66,800		66,394	
	6	6	Exchange Compensation Allowance		5,269		4,600		4,144		4,141	
District Jails—	49	49	Superintendents' Allowance			89,569		81,600		70,444		70,535
			4 (150), 11 (100), 21 (75), 7 (50), 6 (20)			(e) 48,000		45,000		47,040		47,042
			TOTAL SUPERINTENDENTS			1,37,569		1,26,600		1,17,484		1,17,577
			JAILORS, DY. AND ASST. JAILORS.									
Central Jails—	6	6	Jailors, 2 (250), 2 (225), 2 (200)		16,200		41,400		16,200		39,987	
	13	13	Deputy Jailors, 7 (50), 6 (30)		(d) 7,560				7,560			
	6	6	Assistant Jailors, 3 (175), 3 (150)		11,700				11,700			
	8	8	Exchange Compensation Allowance		1,350		800		1,350		1,138	
District Jails—	10	10	Jailors, 1 (250), 1 (200), 2 (175), 2 (150) and 4 (125)			36,810		42,200		36,810		41,105
	25	25	Jailors, 10 (100) and 15 (75)		19,200		58,000		19,200		59,932	
	49	49	Deputy Jailors, 9 (50), 19 (30), 21 (25)		25,500				25,500			
			Deputy Jailor, 1(50), Juvenile Jail		(a) 18,660				18,660			
	1	1			(c) 1,200		1,800		1,200		1,865	
			TOTAL JAILORS, ETC.			64,560		59,800		64,560		61,797
						1,01,370		1,02,000		1,01,370		1,02,902
			MEDICAL ESTABLISHMENTS.									
Central Jails—	18	18	Sub-Assistant Surgeons and Compounders, 1(80), 1(65), 1(55), 1(45), 8 (30), 1 (25), 1(12), 2(10), 2 (8)		6,696		7,000		6,120		6,439	
			Allowance to Sub-Assistant Surgeons and Compounders		1,500				1,500		1,490	
District Jails—	48	48	Sub-Assistant Surgeons and Compounders, 7 (65), 8 (55), 9 (45), 20(30), 1 (12), 1 (10), 1(6) 1 (5)			8,196		7,000		7,620		7,929
			Allowance to Sub-Assistant Surgeons and Compounders		(b) 23,501		23,200		25,169		23,944	
			Sub-Assistant Surgeon (Juvenile Jail) (30)		4,500		2,800		4,500		4,802	
District Jail Lockup—	1	1	Allowance to Assistant Surgeons		360		540		360		444	
						23,861		26,540		30,029		29,190
			For rounding			36,557				37,649		
			Total Medical Establishments			36,458		33,600		37,537		37,119

(a) Includes Rs. 120 on account of local allowance.

(b) " " 120

(c) Includes Rs. 120 on account of local allowance and Rs. 120 on account of Quinine work paid to a Sub-Assistant Surgeon attached to the Aligarh District Jail and Rs. 65 on account of allowance to one Sub-Assistant Surgeon drawn during the period Jail remained at Naini Tal.

(d) Includes Rs. 1,200 for Allowance.

(e) Rs. 350 for 1 month and Rs. 300 for 11 months.

**DETAILED ACCOUNT NO. 19Ba.—LAW AND JUSTICE—JAILS.—Jails—contd.**  
*Vide APPENDIX, PAGE 184.*

Numbers.				Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
1913-14.	1914-15.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
CLERICAL, EDUCATIONAL, AND MECHANICAL ESTABLISHMENTS.											
Central Jails—	30	30	Clerks, 6 (50), 6 (30), 6 (20) & 12 (15)	9,360		} 10,000		9,360		} 10,894	
	5	5	Teachers (20)	1,200				1,200			
District Jails—	89	89	Clerks, 12 (40), 32 (30), 7 (20) & 38 (15)	25,800	10,560	} 27,500	10,000	25,800	10,560	} 26,575	10,894
	1	1	Teacher (20)	240				240			
	3	3	Teachers 1 (30), 1 (25), 1 (20) Juvenile Jail	900		} 1,500		900		} 1,386	
	1	1	Clerk (30) Juvenile Jail	360				360			
					27,300		29,000		27,300		27,961
					37,860		39,000		37,860		38,855
TOTAL CLERICAL, ETC.											
WARDERS' ESTABLISHMENTS.											
Central Jails—	6	6	Warders, 3 (125), 3 (100)	8,100		} 55,500		8,100		} 54,206	
	420	420	Warders, 5 (50), 1 (40), 6 (25), 12 (20), 12 (15), 59 (12), 75 (10), 143 (9), 25 (8), 24 (5) & 58 (1) Local Allowance	47,796				47,796			
				252	56,148	200	55,700	252	56,148	203	54,409
District Jails—	1,445	1,445	Warders, 1 (20), 41 (15), 138 (12), 134 (10), 488 (9), 412 (8), 1 (7), 48 (6), 182 (1)	(a) 1,43,028		1,41,800		1,43,028		1,41,921	
	27	27	Do., 1 (20), 1 (15), 11 (12), 2 (10), 8 (9), 4 (8), Juvenile Jail	3,492		3,500		3,492		3,271	
District Jail	13	13	Warders, 2 (12), 1 (10), 10 (8)		1,46,520		1,45,800		1,46,520		1,45,192
Lock-ups—					1,368		1,000		1,368		1,076
					2,04,036				2,04,036		
			Deduct—Probable Savings		1,336				1,336		
			TOTAL WARDERS' ESTABLISHMENTS		2,02,700		2,02,000		2,02,700		2,00,677
MENIAL AND OTHER ESTABLISHMENTS.											
Central Jails—	8	8	Servants, 1 (30), 2 (8), 2 (6), 3 (4)		840		870		840		816
District Jails—	...	...	Servants	...		180		...		81	
	...	...					180				81
District Jail	15	16	Servants, 5 (9), 9 (7), 2 (6)		1,440		1,300		1,356		1,212
Lock-ups—			Central Jails		...		...		...		48
Royal bonus—			District Jails		...		...		...		10
			TOTAL MENIAL AND OTHER ESTABLISHMENTS		2,280		2,300		2,196		2,071
Dietary Charges.											
Central Jails—			Rations and Miscellaneous Dietary Charges (10,400 Prisoners)	3,75,000		3,21,000		2,98,000		2,78,562	
			Garden and Agricultural Expenses	3,720		4,500		3,720		3,512	
					3,78,720		3,25,500		3,01,720		2,82,074
District Jails—			Rations and Miscellaneous Dietary Charges (12,445 Prisoners)	4,25,000		3,85,000		3,55,700		3,39,732	
			Do. Do. 235 Prisoners, Juvenile Jail	7,000		7,000		7,000		6,260	
			Garden and Agricultural Expenses	7,270		8,000		7,020		7,094	
			Do. Do. Juvenile Jail	10		250		10		271	
					4,39,280		4,00,250		3,69,730		3,53,357
District Jail			Rations and Miscellaneous Dietary Charges (2,165 Prisoners)	50,000		51,200		41,900		37,542	
Lock-ups—			Garden and Agricultural Expenses	...		50		...		2	
					50,000		51,250		41,900		37,544
			Total Dietary Charges.		8,68,000		7,77,000		7,13,350		6,72,975
Hospital Charges.											
Central Jails—			Diet	20,000		18,500		18,900		16,115	
			Medicines and Hospital Equipments	9,000		9,000		8,450		8,502	
					29,000		27,500		27,350		24,617
District Jails—			Diet	20,000		15,000		18,175		16,551	
			Do. Juvenile Jail	500		500		400		545	
			Medicines and Hospital Equipments	17,700		13,200		17,025		13,511	
			Do. Juvenile Jail	500		500		350		509	
					38,700		29,200		35,950		31,116
District Jail			Diet	2,000		1,800		2,038		1,192	
Lock-ups —			Medicines and Hospital Equipment	300		100		239		1,024	
			Lump addition or deduction made by Government		2,300		1,400		2,277		2,216
					...				1,077		
			Total Hospital Charges		70,000		58,100		64,500		57,949
Clothing and bedding of prisoners.											
Central Jails (10,400 Prisoners)				40,000		39,000		39,000		39,014	
District Jails (12,445 Prisoners)				55,000		51,800		51,780		50,910	
Juvenile Jail (235 Prisoners)				1,000		800		800		596	
District Jail Lock-ups (2,165 Prisoners)				4,000		2,500		3,275		2,509	
			Total Clothing, etc.		1,00,000		93,900		94,855		93,029

(a) Includes Rs. 1,476 on account of local allowance.

## UNITED PROVINCES OF AGRA AND OUDH—EXPENDITURE.

DETAILED ACCOUNT No. 19Ba.—LAW AND JUSTICE—JAILS.—JAILS—*contd.*

	Sanitation charges.	Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Central Jails—</i>	Conservancy, Washing and Purifying . . .	3,300		3,300		3,300		3,322	
	Charges for Water-supply . . .	5,020		3,100		4,270		4,415	
	Extraordinary Charges . . .	1,040		1,100		1,140		975	
			9,360		8,000		8,710		8,712
<i>District Jails—</i>	Conservancy, Washing and Purifying . . .	5,300		5,900		5,160		5,023	
	Do. Do. (Juvenile Jail) . . .	450		450		450		379	
	Charges for Water-supply . . .	5,565		5,500		5,505		5,423	
	Do. Do. (Do. Do.) . . .	50		60		75		54	
	Extraordinary Charges . . .	5,530		3,550		5,490		2,519	
	Do. Do. (Juvenile Jail) . . .	...		40		...		...	
			16,995		15,500		16,680		13,398
<i>District Jail Lock-ups—</i>	Conservancy, Washing and Purifying . . .	185		150		182		179	
	Charges for Water-supply . . .	233		150		214		148	
			418		300		396		327
	<b>Total sanitation charges</b>		26,773		23,800		25,786		22,437
<i>Central Jails—</i>	Charges for moving prisoners.	8,500		5,500		8,500		6,634	
	Transfer Charges and Road Subsistence, etc.	6,500		5,500		6,500		4,357	
	Transportation Charges . . .		15,000		11,000		15,000		10,991
<i>District Jails—</i>	Transfer Charges and Road Subsistence, etc.	19,500		16,000		18,500		15,032	
	Do. Do. Juvenile Jail . . .	500		500		500		516	
	Transportation Charges . . .	...		500		...		6	
			20,000		17,000		19,000		15,614
	<b>Total charges for moving prisoners</b>		35,000		28,000		34,000		26,605
	<b>Miscellaneous services and supplies.</b>								
<i>Central Jails—</i>	Lighting . . .	4,750		4,800		4,200		4,746	
	Disciplinary Charges . . .	3,150		3,300		3,150		2,873	
	Uniform and Equipment of Warders . . .	4,100		3,900		4,100		3,818	
	Rewards for Recapture and Service . . .	100		1		125		37	
	Other Miscellaneous Services and Supplies . . .	4,400		4,940		4,450		4,317	
	Stores indented from Europe . . .	...		59		...		...	
	Purchase of land . . .	...		5,000		...		...	
			16,500		22,000		16,025		15,791
<i>District Jails—</i>	Lighting . . .	10,915		12,200		9,260		10,041	
	Do. Juvenile Jail . . .	160		150		160		153	
	Disciplinary Charges . . .	5,390		5,600		5,215		5,341	
	Do. Juvenile Jail . . .	40		50		60		30	
	Uniform and Equipment of Warders . . .	14,300		14,200		14,300		13,800	
	Do. Do. Juvenile Jail . . .	...		...		...		299	
	Rewards for Recapture and Services . . .	225		400		200		156	
	Execution Charges . . .	1,545		1,300		1,485		1,033	
	Other Miscellaneous Services and Supplies . . .	5,615		8,000		5,175		5,952	
	Do. Do. Juvenile Jail . . .	100		100		100		84	
			38,290		42,000		35,955		36,889
<i>District Jail Lock-ups—</i>	Lighting . . .	613		500		536		421	
	Disciplinary Charges . . .	163		95		153		68	
	Other Miscellaneous Services and Supplies . . .	4,019		3,900		3,619		2,717	
	Uniform and equipment of warders . . .	...	4,795	5	4,500	...	4,308	...	3,206
	<b>Total miscellaneous, etc., supplies</b>		59,585		68,500		56,288		55,887
	<b>Travelling allowances.</b>								
	Central Jails . . .	2,000		2,000		2,600		1,746	
	District Jails . . .	3,900		4,400		3,300		3,727	
	Juvenile Jail . . .	100		100		100		115	
	<b>Total Travelling Allowances</b>		6,000		6,500		6,000		5,588
	<b>Grain compensation allowance—</b>								
	Central Jails . . .	...		400		...		...	
	District Jails . . .	...		1,600		...		...	
	<b>Total Grain compensation allowance</b>		...	2,000		...		...	
	<b>Total Allowances</b>		6,000		8,500		6,000		5,588
	<b>Contingent charges.</b>								
<i>Central Jails—</i>	Service Postage and Telegram Charges . . .	2,605		2,560		2,560		2,438	
	Telephone Charges . . .	103		80		105		100	
	Current Office Expenses (Contract) . . .	120		110		120		118	
	Registers and Stationery . . .	160		150		160		148	
	Rates and taxes . . .	1,013		...		...		—5	
	Petty Construction and Repairs:—								
	Original Works . . .	25,000		25,000		26,000		1,060	
	Special Repairs . . .	...		...		...		3,336	
	Ordinary (annual) Repairs . . .	...		...		...		15,172	
	Pay of menials . . .	...		...		...		2	
			29,003		27,900		28,945		22,364
<i>District Jails—</i>	Rents . . .	640		790		371		339	
	Rates and Taxes (Contract) . . .	...		...		...		...	
	Service Postage and Telegram and Telephone Charges . . .	4,225		3,800		3,675		3,494	
	Do. Do. Juvenile Jail . . .	145		150		145		110	
	Current Office Expenses (Contract) . . .	465		370		465		398	
	Do. Do. Juvenile Jail . . .	12		5		12		2	
	Office Furniture (Contract) . . .	639		680		639		573	
	Do. Do. Juvenile Jail . . .	12		25		12		23	
	Registers and Stationery . . .	795		690		795		674	
	Do. Do. Juvenile Jail . . .	40		35		40		26	
	Petty Construction and Repairs . . .	...		...		...		2,981	
	Original Works . . .	45,000		45,000		44,000		2,850	
	Do. Do. Juvenile Jail . . .	...		...		...		147	
	Special Repairs . . .	...		...		...		2,949	
	Do. Do. Juvenile Jail . . .	...		...		...		38,618	
	Ordinary (annual) Repairs . . .	...		...		...		2,843	
	Do. Do. Juvenile Jail . . .	...		...		...		...	
	Pay of menials . . .	...		...		...		...	
	Do. Juvenile Jail . . .	...	51,978	5	51,500	...	50,154	8	51,031
	<b>Carried over</b>		86,976		79,400		79,099		79,391

DETAILED ACCOUNT NO. 19Ba.—LAW AND JUSTICE—JAILS.—JAILS—concl'd.  
Vide APPENDIX, PAGES 172 AND 184.

		Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
District Jail Lock-ups—	Contingent charges—contd.								
	Brought forward		80,976		79,400		79,099		73,399
	Purchase of Dead-stock—							1	
	Current Office Expenses . . . . .							..	
	Office Furniture . . . . .							..	
	Service Postage and Telegram Charges							..	
	Registers and Stationery . . . . .			100				..	
	Petty Construction and Repairs :—							..	
	Original Works . . . . .							..	
	Special Repairs . . . . .							49	
Central Jails—	Ordinary (annual) Repairs . . . . .							..	
	Current Office Expense . . . . .				100			..	50
	Pay of menials . . . . .							..	
	Total contingent charges		80,976		79,500		79,099		73,449
	Extraordinary charges for Live stock, Tools and Plant.								
	Purchase of tents . . . . .	1,000		1,300		1,000		1,336	
	Do. of other stock . . . . .	1,100		1,000		900		1,176	
	Garden and Agricultural Plant . . . . .	30		200		70		54	
	Disciplinary Stock . . . . .	700		1,200		500		535	
	Arms and Accoutrements . . . . .	1,200		1,000		1,200		1,089	
District Jails—	Draught Cattle . . . . .	250		300		..		50	
	Purchase of Dead stock—		4,280		5,000		3,670		4,270
	Purchase of tents . . . . .	1,500		1,300		1,500		1,286	
	Do. Juvenile Jail . . . . .	..		..		..		20	
	Do. of other stock . . . . .	1,200		1,200		1,275		1,092	
	Do. Do. Juvenile Jail . . . . .	..		..		..		500	
	Garden and Agricultural Plant . . . . .	165		150		150		87	
	Do. Do. Juvenile Jail . . . . .	..		..		..		1	
	Disciplinary Stock . . . . .	1,555		1,000		1,435		1,279	
	Do. Do. Juvenile Jail . . . . .	50		50		100		33	
	Arms and Accoutrements . . . . .	3,000		4,000		3,000		3,832	
	Do. Do. Juvenile Jail . . . . .	..		..		..		45	
	Draught Cattle . . . . .	200		400		400		342	
			7,670		8,100		7,860		8,517
	Total Extraordinary charges, etc.		11,950		13,100		11,530		12,787
	Numbers.								
	1913-14.	1914-15.							
	28	26							
	Charges for Police Custody.								
	Allowance to Assistant Surgeon . . . . .		120		110		120		120
	Water Bearers (varying from As. 4 to Rs5) . . . . .		561		460		621		434
	Rations and Miscellaneous Dietary charges . . . . .		18,000		17,100		18,000		14,217
	Garden and agricultural expenses . . . . .		..		20		..		16
	Diet (Hospital Charges) . . . . .		158		800		156		551
	Medicines and Hospital Equipments . . . . .		113		150		88		167
	Clothing and Bedding . . . . .		2,000		2,000		2,000		1,740
	Conservancy, Washing and Purifying . . . . .		419		450		419		412
	Charges for Water-supply . . . . .		305		330		305		338
	Lighting . . . . .		549		460		549		459
	Pay of menials . . . . .		231		140		171		196
	Other Miscellaneous Services and Supplies . . . . .		1,126		900		1,126		886
	Contingent Charges . . . . .		29		80		17		27
			23,611				23,572		
	For rounding . . . . .		11				72		
	Total charges for Police Custody		23,600		23,000		23,500		19,563
	Reclamation of Moghya Domes (a Criminal Tribe in Gorakhpur).								
	Establishment . . . . .		500		400		1,146		375
	Royal Bonus . . . . .		..		..		..		12
	Contingencies . . . . .		1,646		1,700		1,646		3,051
	Charges for Industrial Training . . . . .		3,000		2,000		1,800		..
	Annual repairs to Buildings . . . . .		400		..		400		400
	Homes for Domes' children . . . . .		1,500		3,900		1,500		4,081
	Construction of quarters for the Europeans in charge of the Settlement . . . . .		..		..		1,500		..
	For rounding . . . . .		46						
	Total Reclamation of Moghya Domes		7,000		8,000		7,992		7,199





# UNITED PROVINCES OF AWAHA AND OUDH—EXPENDITURE.

## DETAILED ACCOUNT No 20A.—POLICE.—SUPERINTENDENCE. Vide APPENDIX, PAGE 172.

	Numbers.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Salaries—</b>	1	1	Inspector-General (2,500—100—3,000)	32,400		31,800		31,200		30,600	
	3	3	Dy. Insps -Genl, 1 (1,800), 2 (1,500)	57,600		57,700		57,600		57,099	
	1	1	Assistant to I-G of Police, (800)	9,600		9,600		8,400		9,943	
			Local Allowance (200)	2,400		2,400		2,400		2,430	
	5	5	Exchange Compensation Allowance	5,867		4,800		5,792		4,762	
					1,07,867		1,06,300		1,05,392		1,04,834
<b>Establishment—</b>											
	2	2	Inspectors . . . . .			300				...	
			Superintendent and Assistant Superintendent, 1 (300—10—400), 1 (200—10—250) . . . . .	7,680		7,600		7,440		6,860	
	1	1	Clerk (220)	2,640				2,640			
	5	5	Clerks, 1 (175), 3 (150), 1 (125)	9,000				9,000			
	17	17	Do, 3 (100), 8 (80), 6 (60) . . . . .	15,600		40,500		15,600		41,597	
	29	29	Do, 7 (50), 3 (45), 3 (40), 3 (35), 3 (30), 4 (25), 6 (15) . . . . .	11,880				11,880			
			Local Allowance . . . . .	600		500		600		395	
	3	3	Head Constables, 1 (20), 1 (17—8), 1 (15) . . . . .	630		700		630		636	
	23	23	Foot Constables, 7 (10), 5 (9), 8 (8), 3 (7) . . . . .	2,400		2,300		2,448		2,376	
	8	8	Servants, 1 (18), 1 (12), 1 (10), 3 (6), 1 (5), 1 (4) . . . . .	(a) 780		730		744		744	
			Hill Journey Allowance— Local Allowance . . . . .	840		2,170		2,100		2,161	
				52,050				53,082			
			For rounding . . . . .	29				56			
<b>Allowance—</b>					52,021		54,800		53,026		54,769
			Travelling Allowance of Officers . . . . .	8,000		8,300		7,000		6,848	
			Ditto of Establishment . . . . .	2,500		2,200		2,500		3,185	
			Grain Compensation allowance . . . . .			100					
			Hill Journey Allowances— Travelling Allowance . . . . .	1,030		1,200		1,100		1,067	
			Education allowance . . . . .					150		176	
<b>Supplies and Services—</b>					11,530		11,800		10,750		11,276
			Purchase of Tent . . . . .	1,500		1,500		1,500			
			Purchase and repair of typewriters and duplicators . . . . .	500		1,100		500			
<b>Contingencies—</b>					2,000		2,600		2,000		...
			Office Rent . . . . .	2,562		2,562		2,562		2,349	
			Purchase of Books and Periodicals . . . . .	400		700		800		565	
			Contract Contingencies— Service Postage and Telegram Charges . . . . .	5,100		5,400		5,200		4,777	
			Rates and Taxes . . . . .	10		8		10		8	
			Country Stationery . . . . .	50		60		50		26	
			Hot and Cold Weather Charges . . . . .	700		700		700		573	
			Purchase and Repair of Furniture . . . . .	1,100		1,100		1,100		1,074	
			Carriage of Stationery . . . . .	50		40		50		33	
			Tour Charges— Extra Tour Establishment . . . . .	400		400		400		262	
			Carriage of Tents and Records . . . . .	3,900		3,300		3,600		3,710	
			Repair of Tents . . . . .	500		500		500		386	
			Cloth for Bastahs . . . . .	20		20		20		17	
			Other Petty Contingencies . . . . .	2,170		2,260		2,370		2,425	
			Pay of Menials . . . . .	120		100		120		144	
			Hill Journey Charges— Rents, Rates and Taxes . . . . .	200		100		100		105	
			Miscellaneous . . . . .			250		250		246	
				17,282		17,500		17,832			16,700
<b>Total</b>				1,90,700		1,93,000		1,89,000			1,87,579

(a) Includes Rs. 86 for increase of pay.

## DETAILED ACCOUNT No. 20B.—POLICE.—CRIMINAL INVESTIGATION DEPARTMENT

Vide APPENDIX, PAGE 172.

	Numbers.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14		Budget Estimate, 1913-14		Accounts, 1912-13	
	1913-14	1914-15		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Criminal Investigation Department</b>											
<b>Salaries—</b>	2	2	Asstt to Deputy Inspn - Genl. of Police 1 (800), 1 (700)	18,000		23,000		16,800		18,067	
			Special Allowance (150), (100), (50)	3,600				3,600		3,985	
	2	2	Assistant Superintendent of Police	1,125		6,000		1,050		6,250	
			Exchange Compensation Allowance			1,700				1,176	
			Deputy Superintendent of Police	2,700		1,300		2,700		10,215	
			Local Allowance to ditto 3(75)							..	
					25,425		42,000		24,150		39,693
<b>Establishment—</b>	18	18	Inspectors, 1(250), 4(200), 6(175), 7(150)	37,800		37,500		37,800		36,486	
	37	37	Sub-Inspectors, 2(100), 7(80), 9(70), 13(60), 6(50)	29,640		27,500		29,640		24,560	
	9	9	Head Constables, 2(20), 3(17-8), 4(15)	1,830		1,500		1,830		1,868	
	56	56	Constables, 14(10), 25(9), 16(8), 1(7)	6,000		5,500		5,928		5,067	
			Fixed Allowance—								
			Local and Conveyance Allowance to Inspector, 18(75)	16,200				16,200			
			Local and Conveyance Allowance to Sub-Inspectors, 37(30)	13,320		30,900		13,320		26,938	
			Do to Head Constables, 9(7)	756				756			
			Allowance to Constables, 56(3)	2,016				2,016			
	21	21	Clerks, 3(100), 4(80), 3(75-5-100), 1(70), 3(50), 3(40), 3(30), 1(10)	15,960		16,200		15,960		16,416	
	15	15	Orderlies and Servants, 2(12), 2(7), 11(6)	1,248		1,600		1,248		1,559	
			Hill Journey Allowance	1,038		100		2,100		1,310	
			Royal Bonus	...		...		.		15	
					1,25,808		1,20,800		1,26,798		1,14,219
<b>Allowances—</b>			Travelling Allowance of Officers	3,500		4,000		4,000		2,400	
			Do. of Establishment	28,000		31,500		30,000		28,236	
			Hill Journey Allowances—								
			Travelling Allowance	550		1,750		1,050		1,000	
			Deputation Allowance	...						421	
			Grain Compensation allowance	...		50				..	
					32,050		37,300		35,050		32,060
<b>Supplies and Services—</b>			Rewards	4,000		3,770		4,000		2,845	
			Secret Service money	11,000		12,000		12,000		..	
			Purchase and repair of typewriters and duplicators	...		40				313	
					15,000		15,810		16,000		3,188
<b>Contingencies—</b>			Petty construction and repairs	300		280		300		...	
			Office Rent	2,400		4,400		2,400		2,400	
			Purchase of Books and Periodicals	200		200		200		113	
			House-rent Charges	10,200		10,000		13,680		10,173	
			Telephone Charges	150		150		150		75	
			Contract Contingencies—								
			Service Postage and Telegram Charges	3,800		3,000		3,800		2,885	
			Office Expenses and Miscellaneous	3,200		5,000		3,200		4,211	
			Pay of Menials	60		60		60		43	
			Hill Journey Charges—								
			Miscellaneous	237		300		375		363	
					20,547		23,390		24,165		20,263
					2,18,830				2,26,163		
			For rounding		30				37		
			Lump reduction made by Government	...					5,000		
			<b>Total Criminal Investigation Department</b>		2,18,800		2,39,300		2,21,200		2,09,423

## DETAILED ACCOUNT No. 20C.—POLICE.—District Executive Force.

SUMMARY								
<b>District Police—</b>								
SALARIES		7,60,000		7,61,000		7,54,000		7,45,567
POLICE FORCE		55,20,000		55,00,000		55,03,000		54,35,242
ESTABLISHMENT		1,63,446		1,60,500		1,62,720		1,61,465
ALLOWANCES		3,40,000		4,53,000		2,94,000		3,40,580
SUPPLIES AND SERVICES		5,51,221		4,97,700		5,57,174		5,34,270
CONTINGENCIES		3,59,313		3,38,000		3,69,453		3,33,995
HOSPITAL CHARGES		58,000		51,000		60,720		53,971
<b>General Police</b>			77,51,980		77,61,200		77,01,067	76,05,690
<b>Other Police</b>			34,700		31,000		35,080	29,670
<b>Police Training School</b>			2,620		1,69,000		30,350	1,95,422
<b>Lump provision for Registration of Criminal tribes.</b>			92,400		90,800		92,800	89,297
Ditto for reallocation of Police Circles			32,100		...		1,15,000	
Ditto for conversion of Police Outpost			...		...		5,000	
Ditto for supervision charges for criminal tribes			...		...		2,003	
<b>Total</b>			2,400					
			79,16,200		80,52,000		79,81,300	79,19,479



UNITED PROVINCES OF AGRA AND OUDH—EXPENDITURE.

DETAILED ACCOUNT NO. 20C.—POLICE.—DISTRICT EXECUTIVE FORCE—*contd.*

*Fide* APPENDIX, PAGE 185.

	Numbers.		DETAILS.	Budget Estimate 1914-15		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14	1914-15.									
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Salaries—</i>			<b>District Police.</b>								
			<b>SALARIES.</b>								
			District Superintendents—								
	3	3	1st Grade, (1,200) . . . . .	43,200		1,97,000		43,200		4,82,828	
	7	7	2nd „ (1,000) . . . . .	81,000				81,000			
	13	12	3rd „ (100) . . . . .	1,29,600				1,40,100			
	11	8	4th „ (800) . . . . .	76,800				1,05,600			
	12	16	5th „ (700) . . . . .	1,34,400				1,00,800			
			Assistant District Supdts.—								
	19	19	1st Grade, (500) . . . . .	1,14,000		1,17,000		1,14,000		97,228	
	19	19	2nd „ (400) . . . . .	91,200				91,200			
	10	8	3rd „ (300) . . . . .	28,800				36,000			
			Deputy Supdts. 2nd Grade, (500)								
	(a)	(a)	Do., 2nd „ (400) . . . . .	(a)		1,07,000		1,32,500		85,083	
	14	39	Do., 4th „ (300) . . . . .	1,52,500							
	13		Do., 5th „ (250) . . . . .								
			Do., 6th „ (100) . . . . .								
			Probationary District and Assistant Superintendent . . . . .	...		2,000		...		34,371	
			Probationary Deputy Superintendent . . . . .	...		200		...		8,850	
			Local allowance to Supdts. and Assistant Superintendent of Police, 6 (100) and 6 (50) . . . . .	10,800		9,800		10,800		10,248	
	65	58	Exchange Compensation Allowance . . . . .	28,000		28,000		27,000		26,959	
				8,93,300				8,85,500			
			Deduct—Probable Savings . . . . .	1,33,300				1,31,500			
			<b>TOTAL SALARIES</b> . . . . .		7,60,000		7,61,000		7,54,000		7,45,56
			<b>POLICE FORCE</b>								
			In pectors—								
	10	10	1st Grade, (250) . . . . .	30,000		4,65,000		30,000		4,56,891	
	43	43	2nd „ (200) . . . . .	1,03,200				1,03,200			
	77	77	3rd „ (175) . . . . .	1,61,700				1,61,700			
	90	90	4th „ (150) . . . . .	1,62,000				1,62,000			
			Local and Conveyance Allowance to Inspectors . . . . .	22,620		13,000		22,260		21,359	
			Sub-Inspectors (Armed Police)—								
	4	4	1st Grade (100) . . . . .	4,800		57,000		4,800		59,890	
	16	16	2nd „ (80) . . . . .	15,360				15,360			
	18	18	3rd „ (70) . . . . .	15,120				15,120			
	25	25	4th „ (60) . . . . .	18,000				18,000			
	11	11	5th „ (50) . . . . .	5,600				6,600			
			Sub-Inspectors (Civil Police)—								
	91	91	1st Grade, (100) . . . . .	1,09,200		13,58,000		1,09,200		13,56,670	
	363	363	2nd „ (80) . . . . .	3,48,480				3,48,480			
	453	453	3rd „ (70) . . . . .	3,80,520				3,80,520			
	618	619	4th „ (60) . . . . .	4,45,680				4,44,960			
	291	291	5th „ (50) . . . . .	1,74,600				1,71,600			
			Allowance to Sub-Inspectors for Shorthand writing . . . . .	3,600		2,500		3,600		1,819	
			Station House Allowance to Sub-Inspectors . . . . .	...		10		...		—114	
			Horse Allowance to Sub-Inspectors . . . . .	...		...		3,21,660		2,02,001	
			European Sergeants—								
	5	5	1st Grade, (100) . . . . .	6,000		23,000		6,000		22,915	
	8	8	2nd „ (90) . . . . .	8,640				8,640			
	11	11	3rd „ (50) . . . . .	10,560				10,560			
	12	12	Exchange Compensation Allowance . . . . .	1,800		1,800		1,600		1,730	
			(Inspector and Sergeants)—								
			Mounted Sub-Inspectors—								
			2nd Grade . . . . .	...		2,990		...		1,110	
			3rd „ . . . . .	...				...			
			4th „ . . . . .	...				...			
			5th „ . . . . .	...				...			
			Mounted Head Constables—								
	2	2	1st Grade, (20) . . . . .	480		2,500		480		2,103	
	3	3	2nd „ (17-8) . . . . .	630				630			
	5	5	3rd „ (15) . . . . .	900				900			
			Horse Allowance to do, 10 (15) . . . . .	...		...		1,800			
			Mounted Constables—								
	138	134	1st Grade, (11) . . . . .	17,688		29,000		18,216		28,985	
	40	32	2nd „ (10) . . . . .	3,840				4,800			
	41	53	3rd „ (9) . . . . .	5,724				4,428			
	27	27	4th „ (8) . . . . .	2,592				2,592			
			Horse Allowance to do . . . . .	...		...		47,232		128	
			Trumpeters' Allowance to do, 9 (2) . . . . .	216		200		216			
			Head Constables (Armed Police)—								
	212	212	1st Grade, (20) . . . . .	50,880		2,14,000		50,880		2,11,171	
	371	371	2nd „ (17-8) . . . . .	77,910				77,910			
	476	477	3rd „ (15) . . . . .	85,860				85,880			
			Carried over . . . . .	22,75,200		21,69,000		26,44,624		24,25,668	

(a) 12 @ 400, 12 @ 300, 10 @ 250 for 12 months, 2 @ 400 for 8 months and 500 for 4 months, 1 @ 300 for 2 months and 400 for 10 months, 1 @ for 2 months and 300 for 10 months, 1 @ 250 for 8 months and 300 for 4 months.

## UNITED PROVINCES OF AGRA AND OUDH—EXPENDITURE.

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## UNITED PROVINCES OF AGRA AND OUDH—EXPENDITURE.

 DETAILED ACCOUNT No. 20C.—POLICE.—DISTRICT EXECUTIVE FORCE *contd.*
*Fide* APPENDIX, PAGE 185.

	Numbers.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Police Force— contd.</i>			<b>POLICE FORCE—<i>contd.</i></b>								
			Brought forward	22,75,200		21,69,000		26,41,624		21,25,658	
	435	439	Head Constables (Civil Police)—								
	760	773	1st Grade, (20) . . . . .	1,05,360				1,01,400			
	978	1,003	2nd „ (17-8) . . . . .	1,62,330		4,37,000		1,59,600		4,28,766	
			3rd „ (15) . . . . .	1,80,540				1,76,040			
			Foot Constables (Armed Police)—								
	1,063	1,032	1st Grade (10) . . . . .	1,23,840				1,27,560			
	1,287	1,290	2nd „ (9) . . . . .	1,39,320		5,94,000		1,38,996		5,96,104	
	2,607	2,560	3rd „ (8) . . . . .	2,45,760				2,50,272			
	1,260	1,341	4th „ (7) . . . . .	1,12,644				1,05,840			
			Foot Constables (Civil Police)—								
	3,762	3,773	1st Grade, (10) . . . . .	4,52,760				4,51,440			
	3,858	4,014	2nd „ (9) . . . . .	4,33,512		19,40,000		4,16,664		19,03,935	
	8,386	8,232	3rd „ (8) . . . . .	7,90,272				8,05,056			
	4,063	4,570	4th „ (7) . . . . .	3,83,880				3,41,292			
<i>Establishment—</i>			Local and horse Allowance . . . . .	3,72,192		3,32,000		1,320		50,007	
			Hill and Fuel Allowance . . . . .	32,070		28,000		31,875		28,682	
			Lump reduction for revised allocation . . . . .	1,428							
			Deduct—Probable Savings . . . . .	58,08,252				57,54,979			
				2,88,252				2,51,979			
			<b>TOTAL POLICE FORCE</b> . . . . .		55,20,000		55,00,000		55,03,000		54,35,242
			<b>ESTABLISHMENT.</b>								
	451	451	Clerks, 7 (80), 8(79), 8(60), 23 (50), 30 (40), 45 (30), 58 (25), 119 (20), 40 (15), 113 (10) . . . . .	1,30,320		1,31,000		1,30,320		1,30,697	
	420	424	Servants for Police lines, 1 (50), 1 (10), 23(8), 33 (7), 366 (6) . . . . .	32,052		28,300		31,488		28,921	
			Hill and Fuel Allowance . . . . .	1,080		1,200		910		1,740	
			Royal Bonus (Police Force and Establishment). . . . .	...		...		...		107	
				1,63,452				1,62,718			
			For rounding . . . . .	6				2			
			<b>TOTAL ESTABLISHMENT</b> . . . . .		1,63,446		1,60,500		1,62,720		1,61,465
			<b>ALLOWANCES.</b>								
<i>Allowances—</i>			Travelling Allowance of Officers . . . . .	68,000		70,000		54,000		67,953	
			Ditto of Police Force . . . . .	2,72,000		2,80,000		2,40,000		2,72,627	
			Cost of Railway Warrants . . . . .	...		70,000		...		...	
			Grain compensation allowance . . . . .	...		33,000		...		...	
			<b>TOTAL ALLOWANCES</b> . . . . .		3,40,000		4,53,000		2,94,000		3,40,580
<i>Supplies and Services—</i>			<b>SUPPLIES AND SERVICES</b>								
			Clothing for Provincial Police supplied from Europe . . . . .	2,05,141		1,90,000		2,05,000		15,340	
			Freight paid on ditto . . . . .							664	
			Clothing for Provincial Police . . . . .	13,400		13,000		13,330		1,38,574	
			Clothing of Town Chowkidars . . . . .	55,000		51,000		51,200		12,708	
			Arms and Accoutrements . . . . .	11,820		4,000		11,840		77,978	
			Repairs of Arms (Contract) . . . . .	1,35,100		90,000		1,32,000		5,127	
			Railway Fare and Carriage of Police Escorts . . . . .	...		1,000		...		1,37,519	
			Secret Service Money . . . . .	...		...		...		10,516	
			Rewards for Meritorious service . . . . .	69,000		80,000		70,150		55,917	
			Rewards for Apprehension of Absconded Offenders . . . . .	16,500		16,000		15,700		10,443	
			Purchase of Tents . . . . .	18,000		18,000		16,000		19,090	
			Lodgings . . . . .	18,020		23,000		18,874		15,701	
			Cost of enlistment of Recruits . . . . .	15,000		8,000		...		17,515	
			Oil Allowance to Police Stations . . . . .	960		500		...		9,737	
			Diet and Travelling Allowance to complainants . . . . .	200		300		500		10	
			Compensation for land taken up for Parade Grounds, etc. . . . .	600		700		600		256	
			Scholarships to Barwar pupils . . . . .	1,200		1,000		1,200		586	
			Purchase and repair of typewriters and duplicators . . . . .	1,280		1,200		1,280		394	
			Purchase of Steam Launch . . . . .	5,61,221				...		6,200	
			Lump deductions made by Government . . . . .	10,000				...			
			<b>Total Supplies and Services</b> . . . . .		5,61,221		4,97,700		5,57,174		5,34,270

DETAILED ACCOUNT No. 20C.—POLICE.—District Executive Force—*contd.*  
*Vide APPENDIX, PAGE 185.*

Vide APPENDIX, PAGE 180.

		Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
<i>Contingencies—</i>	<b>CONTINGENCIES.</b>									
	Purchase of Bicycles	2,600		2,600		2,600		2,380		
	Purchase of Books	500		600		500		586		
	Officer's Equitation Charges	300		300		300		300		
	Telephone Charges	12,025		13,000		12,185		13,201		
	Diet money to witnesses	...		500		...		...		
	Petty Construction and Repairs—									
	Original Works	80,000		34,000		90,000		29,670		
	Special repairs	14,000		13,500		14,000		16,946		
	Ordinary Annual Repairs.	92,000		1,04,000		95,150		97,137		
	Contract Contingencies—									
	Service Postage and Telegram Charges	63,675		64,000		65,675		63,420		
	Rates and Taxes	20,391		19,000		20,173		19,018		
	Hot and Cold Weather Charges	9,485		9,700		9,420		10,021		
	Tour Charges —									
	Extra Tour Establishment	...		13,000		...		978		
	Carriage of Tents and Records	11,870		2,000		9,870		12,317		
	Repair of Tents	1,235		11,500		1,210		1,534		
	Purchase and Repair of Furniture	11,635		3,000		11,565		14,066		
	Binding Charges	2,885		1,000		2,875		3,061		
	Repair of Bicycles	940		1,000		940		978		
	Printing Charges	1,220		300		1,220		933		
	Cloth for Bastahs	283		2,000		283		204		
	Carriage of Dak	3,670		17,000		3,670		3,035		
	Pay of Menials	21,789		...		20,337		16,284		
	Royal Bonus	...		...		...		3		
	Other Petty Contingencies and Miscellaneons	8,810		26,000		7,480		26,999		
	Carbon paper for duplicating diary	...		...		...		24		
			3,59,313		3,38,000		3,69,453		3,33,995	
	<i>Establishment, etc.—</i>	<b>HOSPITAL CHARGES.</b>								
18		19	Sub-Asstt. Surgeons, 4 (80), 4 (65), 2 (55), 6 (45), 3 (30)	12,600	15,000		11,820		14,540	
			Allowance to do., 26 (10), 3 (15)	3,600			3,600		...	
			Allowance for imparting instructions in first aid	8,500	8,200		8,500		8,097	
45		46	Compounders and Leechmen, 1 (25), 4 (20), 8 (15), 7 (12), 14 (10), 9 (8), 3 (6)	6,468	6,000		6,468		5,985	
118		94	Hospital Servants 4 (7), 90 (6)	6,816	4,300		8,196		2,987	
			Temporary Establishment	108	2,400		108		...	
			Cost of Bazar Medicines (Contract)	2,230			2,230		2,396	
			European Medicines and other Hospital requisites	14,200	11,000		13,000		11,990	
			Clothing and bedding of patients	4,500	2,500		4,500		6,619	
			Hill and Fuel Allowance	310	300		310		176	
			Medical Comforts	2,000	1,300		2,000		1,231	
				61,392			60,732			
			For rounding	8			12			
			Lump deduction made by Government	3,400						
			<b>TOTAL HOSPITAL CHARGES</b>		58,000		51,000		60,720	
			<b>TOTAL HOSPITAL CHARGES</b>							53,971
<b>GENERAL POLICE.</b>										
241		212	Extra Guards, 1 (20), 15 (15), 8 (8), 112 (7) and (a)	18,738	14,700		18,601		16,901	
			Cost of Clothing	1,000	100		1,450		...	
			Rewards to Constables	15,000	16,000		15,000		12,690	
			Miscellaneous (Contract)	...	100		...		129	
			Royal Bonus	...	100		...		—50	
			Grain compensation allowance	...	...		...		...	
				34,738			35,051			
			For rounding	38			29			
			<b>TOTAL GENERAL POLICE</b>		34,700		31,000		35,080	
			<b>TOTAL GENERAL POLICE</b>							29,670
<b>OTHER POLICE.</b>										
30			Jamadars	...	600		3,030		27,041	
391		Chaukidars	...	1,000		24,672		1,000		
		Superintendent's Orderly Peons	...	...		...		—3		
		Royal Bonus	2,620	2,400		2,648		2,289		
		Temporary Guards	...	1,65,000		...		1,65,095		
		Grants to Town fund for relief of Police charges	...	...		...				
		<b>TOTAL OTHER POLICE</b>		2,620		1,69,000		30,350		
		<b>TOTAL OTHER POLICE</b>							1,95,422	

(1 @ 15 and 3 @ 7 for 4 months.

(a) 1 @ 15, and 3 @ 7 for 4 months.  
 2 @ 15 and 8 @ 7 for 3 months.  
 4 @ 15 and 13 @ 7 for 2 months.  
 2 @ 15 and 7 @ 7 for 1 month.  
 2 @ 15 and 7 @ 7 for 6 months.  
 1 @ 15, and 4 @ 8 for 5 months, plus a lump provision of Rs. 2,392.  
 1 @ 20, 1 @ 15, 2 @ 9, 2 @ 8, and 16 @ 7 for broken periods.

UNITED PROVINCES OF AGRA AND OUDH—EXPENDITURE.

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UNITED PROVINCES OF AGRA AND OUDH—EXPENDITURE.

DETAILED ACCOUNT No. 20C.—POLICE—DISTRICT EXECUTIVE FORCE—*concl'd.*

*Vide* APPENDIX, PAGE 172.

	Numbers.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Salaries—</i>	1	1	POLICE TRAINING SCHOOL (MORADABAD). Principal, (800)	9,600		12,000		9,600		11,381	
			Local Allowance to ditto (100)	1,200				1,200		1,200	
	1	1	Exchange Compensation Allowance	600		700		600		711	
<i>Establishment—</i>	1	1	Drawing and finger impression taker, (60)	720	11,400		12,700		11,400		13,292
	17	17	Professors and Instructors, 1 (250), 2 (200), 3 (175), 2 (150), 1 (100—8—140), 1 (80—5—105), 1 (70), 1 (32-8), 1 (30), 1 (20), 2 (15), 1 (17-8)	22,260		23,400		22,416		23,154	
	1	1	Clerk, (50)	600		560		600		300	
	...	26	Servants, 1 (15), 1 (12), 2 (7), 15 (6), 7 (5)	1,992		1,800		...		1,812	
	2	2	Buglers, (10)	240		240		...		240	
			Hospital charges servants	...		...		...		—80	
					25,812		26,000		23,976		25,426
<i>Allowance—</i>			Travelling Allowance	600		1,000		600		615	
			Subsistence Allowance to Cadets	40,000		35,000		40,000		35,339	
			Grain Compensation Allowance	...	40,600	100	36,100	...	40,600	...	35,954
<i>Supplies and Services—</i>			Annual repairs to police buildings	2,300		1,100		2,044		...	
			Feed of Horses (Contract)	(a)		(a)		(a)		(a)	
			Prizes to Students	320		500		220		320	
			Rents	1,500		1,500		2,136		1,466	
			Purchase of Remounts	1,500		2,000		1,500		1,700	
<i>Contingencies—</i>			Stable Sundries (Contract)	(a)	5,620	(a)	5,100	(a)	5,900	(a)	3,486
			Purchase of Books	500		500		450		497	
			Miscellaneous (Contract)	8,512		10,400		10,504		10,642	
			Pay of Menials	(a)	9,012	(a)		(a)		(a)	
					92,444		10,900		10,954		11,139
			For rounding		44				92,830		
									50		
			<b>Total Police Training School</b>		92,400		90,800		92,800		89,297

(a) Included in Miscellaneous (contract).

DETAILED ACCOUNT No. 20D.—POLICE.—VILLAGE POLICE

*Vide* APPENDIX, PAGE 186.

<i>Establishment, etc.—</i>	60,704	87,822	Village Police (Province of Agra). Chowkidars (at varying rates from 2 to 7)	29,82,827		20,58,000		20,64,813		20,59,291	
			Royal Bonus	...		...		...		13,262	
			Rewards to Chowkidars	132,450		24,000		23,900		23,040	
			Uniform to ditto	1,98,845		1,38,000		1,37,643		1,34,516	
			Petty Construction and Repairs (Contract)	8,850		6,000		7,355		6,383	
			Miscellaneous (Contract)	1,800		1,000		775		997	
			Good-conduct allowance to Rural Police	16,800		10,000		11,000		9,680	
				32,41,072				22,45,486			
			For rounding	72				14			
					32,41,000				22,45,500		
			Lump provision for provincialization of village Police charges in Oudh and for substitution of cash paid chowkidars for Gorais in the Gorakhpur district		(b) 65,000				11,02,000		
			<b>Total</b>		33,06,000		22,37,000		33,47,500		22,47,169

(b) Substitution of Cash paid Chowkidars for Gorais in Gorakhpur District.

## DETAILED ACCOUNT No. 20E.—POLICE —Railway Police.

Vide APPENDIX, PAGE 172.

SUMMARY.				Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Deputy Inspector General of Railway Police and Establishment				38,700		37,600		39,200		38,035	
East Indian Railway				50,300		45,500		51,500		41,278	
Oudh and Rohilkhand Railway (including Lucknow-Rae Bareilly, etc., Railway)				1,48,500		1,42,000		1,39,500		1,35,024	
Cawnpur-Achnera Railway				13,100		13,500		12,900		13,545	
Bengal and North Western Railway				28,400		28,000		20,000		24,622	
Rohilkhand Kumaon Railway				16,600		16,000		12,400		15,874	
Great Indian Peninsula Railway				23,100		22,000		22,500		19,999	
North Western Railway				29,500		30,000		28,600		30,357	
Lump provision for purchase of tents for Government Railway Police Inspector				1,200							
				3,49,400							
Lump deduction made by Government				4,800							
TOTAL					3,41,600		3,31,600		3,26,600		3,18,734
		Numbers.		DETAILS.							
				Deputy Inspector General of Railway Police and Establishment.							
Salaries—		1913-14.	1914-15.	Deputy Inspector General (1,800)		21,600	21,600	21,600		21,400	
		1	1	Exchange Compensation Allowance		1,350	1,350	1,350		1,350	
							22,950	22,950		22,950	22,750
Establishment -		1	1	Inspector, 1 (200)		2,400	2,400	2,400		2,429	
		2	2	Constables, (10)		240	...	240		...	
		8	8	Clerks 1 (100--5--125), 1 (70), 2 (60), 2 (50), 1 (40), 1 (30)		5,820	5,700	5,820		5,792	
				Special allowance, 1 (50)		600	600	600		600	
		5	5	Servants, 1 (10), 4 (7)		456	700	456		696	
							9,516	9,400		9,516	9,517
Allowances—				Travelling allowance of officers		1,600	1,000	1,600		1,079	
				Do. Sub-officers		200	80	200		14	
				House rent to do.		312	300	312		1,004	
				Grain compensation allowance		...	20	...		...	
							2,112	1,400		2,112	2,097
Supplies, etc.—				Clothing and Great coats		29	40	29		756	
				Rewards		10	310	10		...	
				Railway fare of accused persons		500		1,000		284	
							539	350		1,039	1,040
Contingencies -				Telephone Charges		510		510		510	
				Service Postage and Telegram Charges		800	500	800		621	
				Rents, Rates, and Taxes		1,350	800	1,350		500	
				Country Stationery		25	1,350	25		3	
				Other Contingencies		...	25	...		...	
				Pay of menials		860		800		997	
				Purchase of furniture		...	825	...		...	
							3,545	3,500		3,545	2,631
							38,662			39,162	
				For rounding		38				38	
Salaries -		1	1	Total Dy. Inspector General, etc. East Indian Railway.		38,700		37,600		39,200	38,035
				Share of salary of Deputy Inspector General						4,390	
				Share of salary of Superintendent, Central Section (846) Rs. 10,152							
				Deduct—Provided under 2,950							
				G. I. P. Railway		7,193		7,222		6,363	
				Share of salary of Dy. Supdt.		...		...		3,600	
				Share of Local Allowance of Superintendent, Central Section, (150) Rs. 1,800							
				Deduct—Provided under 525							
				G. I. P. Railway		1,275		1,281		399	
Police Force—		1	1	Exchange Compensation Allowance		450		451		1,045	
							8,918		8,954		4,927
		4	4	Inspectors, 1 (250), 1 (175), 2 (150)		8,700		8,700		799	
		28	28	Sub-Inspectors, 1 (100), 6 (80), 7 (70), 9 (60), 5 (50)		22,320		22,320		5,040	
		13	13	European Constables and Sergeants, 3 (100), 4 (90), 6 (80)		13,680		13,680		902	
				Exchange Compensation Allowance		...		...		1,194	
		43	43	Head Constables, 9 (20), 15 (17--8), 19 (15)		8,730		8,730		2,473	
		287	287	Constables, 58 (10), 132 (9), 86 (8), 11 (7)		30,396		30,360		6,694	
				Office Establishment.			83,826		83,790		8,754
Establishment—		53	57	Clerks, 3 (100), 3 (70), 4 (60), 7 (50), 6 (40), 9 (30), 4 (25), 9 (20), 6 (15), 6 (10)		24,480		24,480		1,257	
		21	21	Servants, 4 (10), 2 (8), 6 (7), 9 (6)		1,824		1,824		523	
				Bonus		...		...		5	
				Deduct—Provided under other Rys.		26,304		26,304			
				(a) 18,974		7,330		7,358		1,775	
				Carried over			92,744		92,744		13,681

(a) Oudh and Rohilkhand Railway	Rs. 7,392
Cawnpur-Achnera Railway	2,288
Bengal and North-Western Railway	3,203
Rohilkhand-Kumaon Railway	1,709
Great Indian Peninsula Railway	3,014
North-Western Railway	1,368
	18,974

DETAILED ACCOUNT No. 20E.—POLICE—Railway Police—*contd.**Vide APPENDI, PAGE 172.*

	Numbers.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			East Indian Railway— <i>contd.</i>								
			Brought forward	7,330	92,714			7,338	92,714	1,775	13,681
Establishment— <i>contd.</i>	529	470	Watch and Ward Establishment— Jamadars and Chowkidars (varying from 4 to 16)	44,077	51,197			49,717	57,075	14,318	16,093
Allowances—			Travelling Allowance of Officers	850				854		838	
			Ditto of Sub-Officers	7,000				7,000		2,001	
			House-rent Allowance	21,700				21,700		5,943	
Supplies and Services—					29,550			29,554			8,782
			Clothing and Great-coats	4,103				4,108		889	
			Rewards	1,500				1,500		124	
Contingencies—					5,308			5,608			1,013
			Service Postage and Telegram Charges	800				800		64	
			Telephone Charges	633				633		161	
			Rents, Rates, and Taxes	850				854		361	
			Country Stationery	500				500		62	
			Other Contingencies	3,000				1,500		1,061	
			Travelling expenses and diet money to witnesses	100	5,833			...	4,287	...	1,709
			Deduct— $\frac{3}{4}$ ths of the cost recoverable from the Railway	1,29,634	1,85,192			1,32,488	1,89,268		
			Deduct—Pensionary contribution payable by the Railway	5,163				5,164			
			Deduct—Railway share of cost of Stationery	45				104			
					1,34,842			1,37,756			
					50,350			51,512			
			For rounding		50			12			
			Total East Indian Railway		50,300		(b) 45,500	51,500			41,278
			Oudh and Rohilkhand Railway (including Lucknow-Rae Bareilly and Bareilly-Muzaffargarh Railway).								
Salaries—	1	1	Share of salary of Superintendent. (846) Rs. 19,153								
			Deduct—Provided under North-Western Ry.	1,585							
				3,567				8,558		7,791	
			Do. of Deputy Superintendent	..				...		2,061	
			Local Allowance of Superintendent, (150) Rs. 1,800								
			Deduct—Provided under North-Western Ry.	280							
				1,520				1,518		1,730	
Police Force—	1	1	Exchange Compensation Allowance	535				535		370	
	5	5	Inspectors, 1 (200), 2 (175), 2 (150)	10,200	10,622			10,200	10,611	11,554	11,952
	30	30	Sub-Inspectors, 1 (100), 6 (80), 8 (70), 10 (60), 5 (50)	23,880				23,880		20,768	
	9	9	European Sergeants, 2 (100), 3 (90), 4 (80)	9,480				9,480		8,049	
	32	32	Head Constables, 6 (20), 12 (17-8), 14 (15)	6,480				6,480		5,983	
	336	336	Constables, 92 (10), 134 (9), 103 (8) and 7 (7)	35,988				35,676		33,207	
			Exchange Compensation Allowance	...				...		—3	
			Lump provision for additional police for Allahabad, Rai Bareilly, Cawnpore and for opening of the Palamau Sitapur and Rosa Sitapur extension	7,207	93,235			1,65,716			79,558
Establishment—	242	242	Share of Office Establishment	(a) 7,392				7,385		7,175	
Allowances—			Watch and Ward Establishment— Jamadars and Chowkidars (varying from 4 to 16)	20,400				20,400		...	
			Royal Bonus	...	27,792			...	27,785	14	7,189
			Travelling Allowance of Officers	1,013				1,012		1,181	
			Ditto of Sub-Officers	9,000				9,000		8,455	
			House-rent Allowance	16,166	26,179			15,860	25,872	8,319	17,955
			Carried over		1,57,828			1,49,984			1,16,654

(a) See note (a), page 77.

(b) Includes Rs. 135 on account of Exchange Compensation Allowances.



UNITED PROVINCES OF AGRA AND OUDH—EXPENDITURE.

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DETAILED ACCOUNT No. 20E.—POLICE.—RAILWAY POLICE—*contd.*

*Vide* APPENDIX, PAGE 172.

	Numbers.		Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			<b>Oudh and Rohilkhand Railway—contd.</b>							
			Brought forward . . . . .		1,57,828		1,40,984		1,16,654	
Supplies and Services—			Clothing and Great-coats . . . . .	4,292		1,292		3,583		
			Rewards . . . . .	1,400		1,400		890		
Contingencies—					5,692		5,692		4,473	
			Service Postage and Telegram Charges . . . . .	670		670		767		
			Telephone Charges . . . . .	570		570		730		
			Rents, Rates, and Taxes . . . . .	1,013		1,012		8,383		
			Country Stationery . . . . .	280		280		257		
			Other Contingencies . . . . .	2,700		1,850		3,760		
			Travelling expenses and diet money to witnesses . . . . .	120	5,353		4,182		13,897	
					163,873		1,59,858			
			Deduct—Amount chargeable to Oudh and Rohilkhand Railway . . . . .		20,400		20,400			
					1,48,473		1,39,458			
			For rounding . . . . .		27		42			
			<b>Total Oudh and Rohilkhand Railway</b>		1,48,500	(c) 1,42,000	1,39,500		1,35,024	
			<b>Cawnpur-Achnera Railway.</b>							
SALARIES—	1		Share of salary of Superintendent, Central Section, at Rs. 846 = 10,152							
			Deduct—Provided for under B. and N.-W. Ry. and R. K. Ry. . . . .	6,926						
				3,226	3,226		3,232		1,004	
			Ditto of Assistant Superintendent Share of Local Allowance of Superintendent, Central Section, at Rs. 150 = 1,800							
			Deduct—Provided for under B. and N.-W. Ry. and R. K. Ry. . . . .	1,228						
				572	572		573		180	
	1	1	Exchange Compensation Allowance	202			202		198	
					4,000		4,007			
Police Force—	1	1	Inspector (175) . . . . .	2,100		2,100		746	1,382	
	10	10	Sub-Inspectors, 1 (100), 2 (80), 2 (70), 3 (60), 2 (50) . . . . .	8,160		8,160		2,174		
	1	1	European Sergeant (90) . . . . .	1,080		1,080		—403		
			Exchange Compensation Allowance . . . . .	...		...		—122		
	14	14	Head Constables, 3 (20), 5 (17-8-0), 6 (15) . . . . .	3,850		2,850		—1,040		
	75	75	Constables, 16 (10), 39 (9), 16 (8), 5 (7) . . . . .	8,088		8,112		3,189		
					22,278		22,302			
Establishment—	126	126	Share of Office Establishment Watch and Ward Establishment—Jamadars and Chowkidars (8 and under) . . . . .	9,538		9,514		3,934	4,544	
					11,826		11,806			
Allowances—			Travelling Allowance of Officers . . . . .	381		382		81	4,623	
			Ditto of Sub-Officers . . . . .	2,800		2,800		994		
			House-rent Allowance . . . . .	4,007		3,821		1,160		
					7,188		7,003			
Supplies and Services—			Clothing and Great-coats . . . . .	961		961		264	2,235	
			Rewards . . . . .	350		350		144		
					1,311		1,311		408	
Contingencies—			Service Postage and Telegram Charges . . . . .	210		210		41		
			Telephone Charges . . . . .	340		340		102		
			Rents, Rates, and Taxes . . . . .	457		382		72		
			Country Stationery . . . . .	70		70		—45		
			Other Contingencies . . . . .	1,200		600		183		
			Travelling expenses and diet money to witnesses . . . . .	40	2,317	...	1,602	...		
					48,920		48,031		353	
			Deduct—7/10ths of the cost recoverable from the Railway . . . . .	34,244		33,622				
			Deduct—Pensionary contribution payable by the Railway . . . . .	1,459		1,461				

(a) See note (a), page 77.

(b) Includes Rs. 60 on account of Exchange Compensation Allowance.

(c) Rs. 535

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## UNITED PROVINCES OF AGRA AND OUDH—EXPENDITURE.

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## UNITED PROVINCES OF AGRA AND OUDH—EXPENDITURE.

 DETAILED ACCOUNT No. 20E.—POLICE.—RAILWAY POLICE—*contd.*
*Vide APPENDIX, PAGE 172.*

	Numbers.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14		Accounts, 1912-13.	
	1913-14	1914-15.		Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Bengal and North-Western Railway.</b>											
<i>Salaries—</i>			Share of salary of Superintendent	4,516				1,525		1,270	
			Share of Local Allowance of Superintendent	801				802		227	
			Exchange Compensation Allowance	282				283		96	
					7,599				5,613		1,593
<i>Police Force—</i>			European Constables and Sergeants	...				...		104	
	3	3	Inspectors 1 (200), 1 (175), 1 (150)	6,300				6,300		1,251	
	15	15	Sub-Inspectors, 1 (100), 3 (80), 4 (70), 5 (60), 2 (50)	12,240				12,210		5,515	
	10	10	Head Constables, 2 (26), 3 (17-8), 5 (15)	2,010				2,010		881	
	101	101	Constables, 21 (10), 12 (9), 32 (5), 6 (7)	11,282				10,692		4,316	
					31,832				31,242		12,103
<i>Establishment—</i>			Share of Office Establishment	(a) 3,203				(a) 3,210		1,919	
	290	313	Watch and Ward Establishment— Jamadars and Chowkidars (at varying rates from 4 to 6 in- cluding Clothing)	21,214				19,512		5,727	
<i>Allowances—</i>			Travelling Allowance of Officers	584	24,417				22,752		7,646
			Ditto of Sub-Officers	4,000				4,000		102	
			House-rent Allowance	6,368				6,074		962	
					10,902				10,609		2,072
<i>Supplies and Services—</i>			Clothing and Great-coats	1,226				1,226		413	
			Rewards	500				500		114	
					1,726				1,726		527
<i>Contingencies—</i>			Rents, Rates, and Taxes	641				535		96	
			Service Postage and Telegram Charges	255				255		52	
			Country Stationery	125				125		—34	
			Other Contingencies	900				800		267	
			Pay of menials								
			Travelling expenses and diet money to witnesses	30							
					2,001				1,715		381
					76,477				73,657		
			Deduct— $\frac{7}{10}$ ths of the cost recoverable from the Railway	46,528							
			Deduct—Pensionary contribution payable by the Railway	1,516				51,560			
			Deduct—Share of cost of Stationery recoverable from the Railway	68				2,046			
					48,112			82	53,688		
			For rounding	28,365 35			(b)		19,969 31		
			<b>Total Bengal and N.-W. Railway</b>		28,400		28,000		20,000		24,622
<b>Rohilkund-Kumaon Railway.</b>											
<i>Salaries—</i>			Share of salary of Superintendent	2,410				2,392		746	
			Do. of Local Allowance	427				425		133	
			Exchange Compensation Allowance	151				150		57	
			Carried over		2,988				2,967		936

(a) See note (a), page 77.

(b) Includes Rs. 35 on account of Exchange Compensation Allowance.

(c) Do. Rs. 650 for additional police.



## UNITED PROVINCES OF AGRA AND OUDH—EXPENDITURE.

DETAILED ACCOUNT No. 20E.—POLICE—RAILWAY POLICE—*contd.*
*Vide* APPENDIX, PAGE 172.

	Numbers.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			Brought forward		2,988				2,967		936
			<b>Rohilkhand-Kumaun Railway—<i>contd.</i></b>								
<i>Police Force—</i>	1	1	European Constable and Sergeant							237	
	9	9	Inspector, 1 (150)	1,800				1,800		1,091	
	5	5	Sub-Inspectors, 1 (80), 2(70), 4 (60),	6,720				6,720		3,141	
	67	67	2 (50)	1,020				1,020		838	
			Head Constables, 1(20), 2(17-8), 2(15)								
			Constables, 14 (10), 30 (9), 21 (8),	7,104				7,608*		3,012	
			2 (7)		16,641				17,148		8,319
<i>Establishment—</i>			Share of Office Establishment	(a) 1,709				(a) 1,698		1,243	
	199	202	Watch and Ward Establishment—								
			Jamadars and Chowkidars (at	14,973				14,487		4,046	
			varying rates from 2 to 8)		16,682				16,185		5,289
<i>Allowance—</i>			Travelling Allowance of Officers	285				283		60	
			Ditto of Sub-Offi-	2,400				2,400		618	
			cers	3,800				3,776		53	
			House-rent Allowance		6,485				6,459		731
<i>Supplies and</i>			Clothing and Great-coats	751				861		205	
<i>Services—</i>			Rewards	300				300		102	
<i>Contingencies—</i>					1,051				1,161		307
			Service Postage and Telegram								
			Charges	180				180		46	
			Country Stationery	80				80		—46	
			Telephone Charges	100				100		65	
			Other Contingencies	800				600		200	
			Rents, Rates and Taxes	342				283		27	
			Travelling expenses and diet money								
			to witnesses	30	1,532			...	1,243		292
			Deduct— <sup>7</sup> / <sub>10</sub> ths of the cost recover-								
			able from the Railway	27,903	15,382			31,614	45,163		
			Deduct—Pensionary contribution								
			payable by the Railway	800				1,096			
			Deduct—Share of cost of Station-								
			ery recoverable from the Rail-								
			way	68				82			
					28,771				32,792		
					16,611				12,371		
			<b>For rounding</b>		11				20		
			<b>Total Rohilkhand-Kumaun Rail-</b>				(b)				
			<b>way</b>		16,600		16,000		12,400		15,874
<i>Salaries—</i>			<b>Great Indian Peninsula Railway.</b>								
			Share of salary of Deputy Inspector								
			General	...				...		200	
			Share of salary of Superintendent	2,959				2,930		700	
			Share of Local allowance of								
			Superintendent	525				519		141	
			Exchange Compensation Allowance	135				133		106	
<i>Police Force—</i>	2	2	Inspectors, 1 (200), 1 (175)	4,500	3,609			4,500	3,632	1,649	1,117
	15	15	Sub-Inspectors, 1(100), 3(80), 4(70),								
			5 (60), 2(50)	12,240				12,240		347	
	2	2	European Sergeants, 1(90), 1 (80)	2,040				2,040		1,492	
	14	14	Head Constables, 3(20), 5(17-8), 6(15)	2,850				2,850		420	
	119	119	Constables, 31 (10), 53 (9), 28 (8),								
			2 (7)	12,840				12,372		3,354	
			Exchange Compensation Allowance	...				...		—25	
<i>Establishment—</i>			Share of Office Establishment	(a) 3,014	34,470			2,986	34,002	986	7,237
	247	256	Watch and Ward Establishment—								
			Jamadars and Chowkidars (at vary-	24,407				23,159		5,742	
			ing rates from 2 to 8)		27,421				26,145		6,728
<i>Allowances—</i>			Travelling Allowance of Officers	350				346		100	
			Ditto of Sub-Officers	4,000				4,000		686	
			House-rent Allowance	8,121				8,121		2,312	
<i>Supplies and</i>			Clothing and Great-coats	1,528	12,471			1,528	12,467	311	3,134
<i>Services—</i>			Rewards	600				600		5	
<i>Contingencies—</i>					2,123				2,123		316
			Service Postage and Telegram								
			Charges	1,500				1,500		937	
			Rents, Rates, and Taxes	350				346		135	
			Country Stationery	300				300		7	
			<b>Carried over</b>	2,150	80,159			2,146	78,374	1,079	18,562

(a) See note (a), page 77.

(b) Includes Rs45 on account of Exchange Compensation Allowance.

## UNITED PROVINCES OF AGRA AND OUDH—EXPENDITURE.

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## UNITED PROVINCES OF AGRA AND OUDH—EXPENDITURE.

DETAILED ACCOUNT NO. 20E.—POLICE.—RAILWAY POLICE.—*contd.**Vide APPENDIX, PAGE 172.*

	Numbers.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Salaries</i>			<b>Great Indian Peninsula Railway</b>								
			<i>—contd.</i>								
			Brought forward	2,150	80,159			2,146	78,314	1,079	18,562
			Telephone Charges	237				237		57	
			Other Contingencies	1,500				1,500		301	
			Travelling expenses and diet money to witnesses	50	3,937			...	3,883	...	1,437
					84,096			...	82,257	...	
			<i>Deduct—</i> 1/10ths of the cost recoverable from the Railway	58,867				57,580			
			<i>Deduct—</i> Pensionary contribution payable by the Railway	2,123				2,096			
			<i>Deduct—</i> Share of cost of stationery recoverable from the Railway	45	61,035			104	59,780		
					23,061			22,477			
					39			23			
			For rounding				(b)				
			<b>Total Great Indian Peninsula Railway</b>		23,100		22,000		22,500		19,999
<i>Police Force</i>			<b>North Western Railway.</b>								
			Share of salary of Superintendent	1,585				1,594			
			Ditto Local allowance of Superintendent	280				282			
			Exchange Compensation Allowance	99				100			
					1,964				1,976		...
	1	1	Inspector, 1 (150)	1,800				1,800		2,637	
	3	3	Sub-Inspectors, 1 (80), 1 (70), 1 (60)	2,520				2,520		4,597	
	3	3	European Sergeants, 1 (100), 1 (90), 1 (80)	3,240				3,240		3,276	
	8	8	Head Constable, 1 (20), 3 (17-8) and 4 (15)	1,590				1,590		1,409	
	65	65	Constables, 13 (10), 20 (9), 30 (8), and 2 (7)	6,768				6,816		7,200	
					15,918				15,966		19,128
					(a)				(a)		
			Share of Office Establishment		1 368				1,375		1,396
<i>Establishment—</i>											
			Travelling allowance of officers	187				188		...	
			Ditto of subordinate officers	1,500				1,300		887	
			House-rent allowance	6,490				5,719		5,419	
					8,177				7,207		6,306
<i>Allowances—</i>											
			Clothing and Great-coats	886				886		839	
			Rewards	300				300		263	
					1,186				1,186		1,102
<i>Supplies and Services—</i>											
			Service Postage and Telegram Charges	170				170		37	
			Rents, Rates and Taxes	187				188		1,901	
			Country Stationery	50				50		27	
			Other contingencies	460				460		400	
			Travelling expenses and diet money to witnesses	30	897			...	868	...	2,425
					29,510			...	28,578	...	
					10			...	22	...	
			For rounding				(c)				
			<b>Total North Western Railway</b>		29,500		30,000		28,600		30,357

(a) See note (a) page 77.

(b) Includes Rs. 55 on account of Exchange Compensation Allowance.

(c) Includes Rs. 100 on account of Exchange Compensation Allowance.

## 22.—EDUCATION. (d)

PROVINCIAL.	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
		Rs.	Rs.	Rs.	Rs.
University		1,39,400	3,97,800	1,27,400	4,24,300
Direction	22A	1,23,300	1,05,700	1,17,800	1,08,610
Inspection	22B	5,55,700	5,41,100	5,31,200	4,42,336
Government Colleges, General	22C	2,81,200	2,53,700	2,67,300	2,65,359
Government Colleges, Professional	22D	4,16,200	4,15,200	4,55,100	4,17,143
Government Schools, General	22E	7,75,500	7,62,300	7,62,100	7,12,962
Government Schools, Special	22F	4,13,700	3,82,900	4,16,800	3,41,699
Grants-in-aid	22G	10,34,900	11,01,600	10,18,600	15,73,579
Scholarships	22H	1,38,000	1,28,500	1,33,300	1,13,534
Miscellaneous	22J	12,36,700	33,10,800	11,03,500	12,62,202
Refunds		400	400	400	2,411
Lump Provision for Female Education		1,406	.....	1,496	.....
Do. for the regrading of the Provincial Educational Service		.....	.....	21,000	.....
Special grant given by G. I. for non-recurring charges		(e) 18,20,959	.....	15,87,000	.....
Special grant given by G. I. for recurring charges		(f) 8,87,620	.....	11,41,945	.....
		78,24,985	.....	76,84,941	.....
<i>Deduct—</i> Probable savings		...	...	10,000	...
For rounding		15	...	59	...
<b>TOTAL</b>		<b>78,25,000</b>	<b>77,00,000</b>	<b>76,75,000</b>	<b>56,64,135</b>

(d) Under the control of the Director of Public Instruction

(e) (i) Brought forward out of the special recurring and non-recurring grants of previous year

(ii) 2nd instalment of the special non-recurring grant of 42½ lakhs

(f) (i) Out of the grant of Rs. 7,20,000

(ii) Out of the grant of 6,38,000

(iii) New recurring grant

## DETAILED ACCOUNT NO. 22A.—EDUCATION—Direction.

Vide APPENDIX, PAGE 172.

Numbers.				Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
1913-14.	1914-15.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
General Branch.											
Salaries—	1	1	Director of Public Instruction (2,000)	24,000		20,810		24,000		24,000	
	1	1	Assistant Director of Public Instruction (500 + 50 + 1,000).	17,600		15,300		9,000		10,828	
			Allowance to do.	1,200		1,550		1,200		1,200	
	2	2	Exchange Compensation Allowance	2,100		1,540		2,063		2,154	
				44,900				36,263			
For rounding				46				49			
Establishment—	5	5	Clerks, 1 (250 + 10 + 300), 1 (175 + 5 + 200), 1 (150), 1 (140)	11,280	44,854		39,200	11,340	36,214		38,192
	9	9	Do. 1 (130), 1 (120), 2 (100), 2 (90), 3 (80)	10,440				10,440			
	7	7	Do. 4 (70), 3 (60)	5,520		33,000		5,520		33,018	
	11	11	Do. 1 (50), 3 (40), 2 (35), 3 (30), 2 (25), 3 (20).	5,280				5,160			
	...	...		120				120			
	17	17	Local allowance to clerks 1 (10) Servants, 2 (12), 1 (10), 1 (8), 2 (7), 10 (6), 1 (5)	1,452		1,450		1,452		1,432	
			Hill journey allowance—Local allowance	...		450		...		377	
					34,092		34,900		34,032		34,827
Allowances—			Travelling Allowance of Officers	5,060		6,400		5,060		6,431	
			Ditto of Estab.	340		720		340		693	
			Hill Journey Allowance	460		220		460		222	
			Grain compensation allowance	...		100		...		...	
					5,860		7,440		5,860		7,346
Supplies and Services—			Magic lantern shows in schools	...		...		5,000		...	
			Purchase of tents	...		...		...		2,801	
			Purchase of books and periodicals	5,500		3,500		5,500		2,898	
			Purchase and repair of typewriters and duplicators	50		50		50		352	
					5,550		3,550		10,550		6,051
Contingencies—			Rents	2,320		2,320		2,320		2,320	
			Liveries and clothing	48		50		48		82	
			Contract Contingencies—								
			Service Postage and Telegram Charges							3,157	
			Country Stationery							78	
			Rates and Taxes	6,676		6,500		6,676		577	
			Pay of menials								
			Office Expenses and Miscellaneous							2,212	
			Hill Journey Charges—								
			Carriage of records			140		...		68	
			Rents, Rates and Taxes					...		26	
					9,544		9,510		9,544		9,020
			Total General Branch		99,900		94,600		96,200		95,436
INDUSTRIES BRANCH.											
Salaries—	1	1	Director of Industries (1,250 + 50 + 1,800)		15,000		2,500		13,200		5,431
Establishment—	4	4	Clerks, 1 (100 + 5 + 120), 1 (60), 1 (35 + 2 + 45), 1 (25 + 1 + 30)	2,760		3,000		2,724		2,651	
	3	3	Servants, (6)	216		216		216		215	
					2,976		3,216		2,940		2,866
Allowances—			Travelling Allowance of Officers	2,500		1,000		2,500		1,261	
			" of Establishment	100		40		100		23	
Supplies and Services—			Purchase of Books and Publications		2,600		1,400		2,600		1,249
Contingencies—					1,000		1,000		1,000		
			Rents	540		540		540		618	
			Telephone Charges	200		100		200		85	
			Service Postage and Telegram Charges	500		360		500		418	
			Purchase and Repair of Furniture	100		240		100		103	
			Country Stationery	100		100		100		100	
			Other Contingencies	400		2,004		400		1,270	
					1,840		3,344		1,840		2,594
			For rounding		23,416				21,580		
					16				20		
			Total Industries Branch		23,400		11,100		21,600		13,174
			Total		1,23,300		1,05,700		1,17,800		1,08,610

(a) Includes a lump provision of Rs. 8,000.

DETAILED ACCOUNT No 22B.—EDUCATION—Inspection

*Vide* APPENDIX, PAGE 186.

	Numbers.			Budget Estimate, 1914-15		Revised Estimate, 1913-14		Budget Estimate, 1913-14		Accounts, 1912-13		
	1913-14.	1914-15		Rs	Rs	Rs.	Rs.	Rs	Rs	Rs.	Rs	
Salaries—	4	4	Inspectors, (500—50—1,000)	42,000		} 83,000		40,200		} 78,098		
	3	3	Inspectors, 1 (700), 2 (600)	22,800				22,800				
	3	3	Inspectors, (500)	18,000				18,000				
	1	2	Inspectors of Sanskrit Pathshalas and Arabic Madrasahs (400—20—700)	9,600								
			Personal Allowance to Inspector and Assistant Inspectors 1 (200—10—250), 3 (100), 1 (80)	7,560		4,000		3,000		1,733		
	13	13	Special and Assistant Inspectors, 2 (400), 4 (300), 7 (200)	40,800		38,000		40,800		39,208		
	8	8	Inspectresses, Girls' Schools, 1 (400—20—500), 1 (250), 2 (200), 2 (175), 2 (150)	21,600		21,700		21,360		22,079		
	1	1	Assistant Inspectress, (130)	1,560		1,900		1,560		1,735		
	5	5	Exchange Compensation Allowance	3,188		3,000		3,061		2,577		
	180	185	Deputy and Sub-Deputy Inspectors of Schools, 3 (175), 4 (160), 6 (140), 10 (120), 25 (100), 20 (80), 50 (70), 67 (60)	1,77,900		1,77,100		1,74,300		1,20,670		
				3,45,005				3,25,081				
			For rounding	38				27				
				3,45,046		3,29,000		3,25,108		2,60,100		
Establishment—	76	77	Clerks and Mohurrins, 1 (100), 2 (90), 1 (80), 2 (70), 3 (60), 1 (50) (a), 13 (40), 1 (35) 11 (30), 19 (25), 5 (20), 7 (15)	92,350		31,700		32,100		33,609		
	282	287	Servants, 11 (8) 1 (7), 249 (6) and 26 (5 and under)	20,004		} 20,000		20,256		16,652		
			Local allowance	273				33				
					53,227		54,700		52,389	50,261		
Allowances—			Travelling Allowance of Officers	22,870		} 80,000		21,810		22,205		
			Ditto of Establt.	8,971				8,590		32,990		
			Ditto of Deputy and Sub-Deputy Inspectors and their establt.	57,895				56,800		10,055		
			Tentage or carriage of tents and records, etc (Deputy and Sub-Deputy Inspectors)	19,700				18,700		4,585		
			Grain compensation allowance				300					
				1,09,136			1,04,000		1,03,900	75,538		
Supplies and Services—			Purchase and repair of type-writers and duplicators	138		310		738		412		
			Purchase of Tents	239		670		671		2,224		
					377		1,010		812	2,686		
Contingencies—			Police Guard	1,270		1,030		1,270		957		
			Cost of Educational Gazette	4,700		3,720		4,700		3,723		
			Purchase of Books and Periodicals	585		600		585		1,171		
			Rents	9,480		8,900		8,880		8,699		
			Clothing of peons	317		340		347		218		
			Extra Tour establishment (Deputy and Sub-Deputy Inspectors)	7,850		5,000		7,600		1,027		
			Contract Contingencies.									
			Service Postage and Telegram Charges									
			Rates and Taxes							5,313		
			Country Stationery							309		
			Hot and Cold Weather Charges							207		
			Extra Tour Establishment							1,808		
			Carriage of Tents and Records		23,382		32,300		23,609		4,659	
			Repairs of tents							9,688		
			Purchase and Repair of Furniture							599		
			Binding Registers							3,560		
			Carriage of Stationery							344		
			Pay of menials							145		
			Other Petty Contingencies							739		
						47,614		52,390		46,991	4,501	

(a) Includes 1 at 50 for 5 months only.

DETAILED ACCOUNT No. 22C.—EDUCATION.—GOVERNMENT COLLEGES, GENERAL.  
Vide APPENDIX, PAGE 187.

	Numbers.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Account, 1912-13.	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Salaries—</i>	2	2	Principals (a), (1,250—50—1,500) (b), (500—50—1,000)	21,000		24,000		24,000		25,019	
	11	11	Professors, 11 (100—50—1,000)	1,00,200				1,00,200			
	3	3	Ditto, 1 (400), 2 (300)	12,000				12,000			
	19	20	Ditto, 4 (250), 1 (225—5—250), 1 (200—5—225), 9 (200), 2 (150—5—200), 1 (125—5—150), 2 (100—150), 5 (100) 1 (50)	46,980		1,35,000		45,540		1,41,902	
			Personal Allowance, 1 (200), 2 (150), 5 (100) 1 (50)	12,600		5,000		6,600		7,045	
	11	11	Assistant Professors, 1 (200—5—225), 1 (200), 1 (125), 1 (100) 2 (75—5—100), 5 (50—5—75)	14,040		13,000		13,200		13,040	
	12	12	Exchange Compensation Allowance	7,163		5,500		7,275		6,286	
				2,16,983				2,08,815			
			<i>Revised—Probable Savings</i>	12,010				13,073			
				2,04,973		1,82,500		1,95,742		1,92,292	
<i>Establishment—</i>	8	10	Demonstrators, 1 (200) 8 (100—5—150) 1 (40—2—75)	12,910		8,800		9,336		8,599	
	3	3	Lecture Assistant and Teachers, 1 (50—5—75), 1 (60), 1 (50)	2,220		2,200		2,220		2,238	
	2	2	Writers 1 (80), 1 (70)	1,800				1,800			
	7	7	Writers, 1 (50), 1 (40), 2 (30), 1 (25—1—30) 1 (25), 1 (20)	2,610		1,400		2,532		4,124	
	2	2	Librarians, 1 (60), 1 (50)	1,320		1,320		1,320		1,320	
	2	2	Workshop Artificers, 1 (40), 1 (30)	840		700		810		300	
	2	2	Laboratory Assistants, 1 (50—5—75), 1 (20)	1,020		800		960		834	
	1	1	Mechanic (50)	600				600			
	85	85	Menial Servants, 2 (15—1—20), 2 (15), 2 (12), 5 (10), 3 (8) 7 (7), 24 (6), 40 (5 and under)	6,492		5,700		6,468		5,428	
				29,892		23,920		26,076		22,891	
<i>Medical—</i>			Allowance to Medical Officers	2,400		2,100		2,400		2,529	
			Library Allowance	2,200		2,200		2,200		2,397	
			Boarding House Allowance, Suplts 1 (50) and 1 (10) 1 Compounder (10) 5 Servants (6 and under)	1,224		1,000		1,224		1,027	
			Travelling Allowance	750		1,500		750		1,234	
			Laboratory Allowance	10,050		9,300		10,050		12,566	
			Grain compensation allowance			200		...			
				16,624		16,300		16,624		19,753	
<i>Supplies and Services</i>			Purchase and repair of type-writers and duplicators	30		391		30		30	
			Prizes (Contract)	100		100		100		86	
			Book and Instruments	325		600		325		265	
			English Stores purchased in the country	9,100				9,100		1,723	
			English Stores purchased in Europe			8,300		...		5,019	
			Fuel paid on stores purchased in Europe					...		3,308	
				9,555		9,891		9,555		10,434	
<i>Contingencies—</i>			Rents	4,488		4,488		4,488		4,470	
			Hostel contingencies	1,294		1,000		1,294		...	
			Electric installation contingencies	1,060		1,060		1,060		...	
			Contract Contingencies—								
			Service Postage and Telegram Charges							282	
			Stationery Charges							27	
			Hot and Cold Weather Charges							781	
			Purchase and Repair of Furniture	13,314		11,541		12,461		1,184	
			Garden Charges							3,743	
			Rates and Taxes							6,566	
			Pay of menials							194	
			Other Petty Contingencies							1,739	
				20,156		21,089		19,303		15,986	
			<b>Total</b>	<b>2,81,200</b>		<b>2,53,700</b>		<b>2,67,300</b>		<b>2,65,359</b>	

DETAILED ACCOUNT No. 22D.—EDUCATION.—GOVERNMENT COLLEGES, PROFESSIONAL.  
Vide APPENDIX, PAGE 172.

SUMMARY.										
Civil Engineering College				3,56,900		3,58,500		3,94,300		3,63,085
Training Colleges				59,300		50,700		60,800		54,058
<b>Total</b>					<b>4,16,200</b>		<b>4,15,200</b>		<b>4,55,100</b>	<b>4,17,143</b>
DETAILS.										
Civil Engineering College										
ROORKEE.										
Tutorial Staff.										
<i>Salaries—</i>	1	1	Principal (1,250—50—1,800)	21,600		21,100		21,000		18,990
	...		Military Assistant ditto	...				...		
			Staff Allowance to ditto					...		
	7	7	Professors, 2 (750—50—1,000), 1 (650—50—1,000), 1 (500—50—1,000), 1 (600—20—700), 1 (500—20—600), 1 (300—20—400)	62,640		63,000		61,920		58,826
			Staff Allowance 1 (140)	1,680				1,680		1,080
			Personal Allowance, 2 (100)	2,400				2,400		...
			Carried over	88,320		84,100		87,000		9,490

a) The Principal, Beuares College, gets free quarters.  
The appointment is held by a Native of India.

UNITED PROVINCES OF AGRA AND OUDH—EXPENDITURE.

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UNITED PROVINCES OF AGRA AND OUDH—EXPENDITURE.

DETAILED ACCOUNT NO. 22D.—EDUCATION.—GOVERNMENT COLLEGES, PROFESSIONAL—*contd.*  
*Vide APPENDIX, PAGE 172.*

	Numbers.			Budget Estimate, 1911-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			Brought forward	88,320		84,100		87,000		79,496	
			<b>Civil Engineering College—<i>contd.</i></b>								
			<b>Roorkee—<i>contd.</i></b>								
			<b>Tuitional Staff—<i>contd.</i></b>								
	1	1	Officer in charge upper Subordinate class (400—20—500)	5,040		3,000		4,800		5,002	
	3	3	Instructors, upper subordinate class, 1 (350—10—400), 1 (300—10—350), 1 (240—10—300)	11,640				10,680		8,423	
	1	1	Personal Assistant to Principal, 1 (250—30—400)	3,360				3,720		2,980	
	1	1	Instructor in applied science, 1 (500—20—600)	7,200		24,000		7,200			
	1	1	Lecturer in Civil Engineering (300—10—400)	3,720				3,600		9,986	
			<b>Workshops.</b>								
	2	2	Instructors in Mechanics Steam, and Heat and Cotton Spinning, 1 (500—50—750), 1 (500—40—700)	15,720		12,550		13,200		7,721	
	2	2	Other Instructors, 1 (300—20—400), 1 (200—10—300)	7,080		3,800		6,720		5,039	
			<b>Industrial class.</b>								
	1	...	Instructor in Motor car driving	6,435		1,310		1,380		2,460	
	14	12	Exchange Compensation Allowance	1,48,515		5,140		6,998		5,178	
			<b>Deduct—Probable Savings</b>	8,000				6,000			
					1,40,545		1,33,900		1,39,298		1,26,285
			<b>Tuitional Staff.</b>								
	6	6	Assistant Masters, 1 (120—5—150), 1 (100—4—120), 1 (80—4—100), 1 (70—2—80), 1 (60—2—70), 1 (50—2—60)	6,960		7,900		6,876		6,824	
	2	2	Instructor (180—10—240), (40—4—60)	2,880		730		2,880		728	
				9,840		8,630		9,756		7,552	
			<b>Workshop.</b>								
	3	3	Instructors (120—5—200—10—300)	4,440		2,500		5,640		2,640	
	1	1	Foreman, Model Machine Room, (80—2—100)	960				960		457	
	18	18	Carpenters, Mechanic, Blacksmith, Moulder, and Mistri, 1 (80—2—90), 2 (60—2—80), 4 (40—2—60), 1 (40—2—50), 1 (40), 4 (30—1—40), 1 (25), 2 (12), 2 (7)	8,604		7,500		8,436		6,795	
			Exchange Compensation Allowance.			150				40	
			Clerk							236	
	1	1	Mechanical Draftsman (60—2—80)	888		730		864		848	
	1	1	Store-keeper (15—1—20)	240		230		240		232	
	8	8	Guards and peons, 1 (7), 5 (6), 2 (5)	564		560		564		556	
				15,696		11,670		16,704		11,804	
			<b>Deduct—Probable savings</b>	2,500							
				13,196							
			<b>Laboratory.</b>								
	6	5	Demonstrators, 5 (120—5—200—10—300)	7,860		8,900		9,840		6,482	
	6	4	Attendants, 1 (40), 1 (30), 2 (15)	1,200		1,050		1,752		1,002	
				9,060		9,950		11,592		7,484	
			<b>Office Establishment.</b>								
	1	1	Superintendent, (160—10—240)	2880		2,900		2,880		2,880	
	1	1	Clerk (75—5—100)	1,200				1,200			
	13	13	Clerks and Mohurrirs, 1 (60—4—80), 1 (60—3—75), 2 (45—3—60), 1 (40—4—60), 1 (40—2—50), 1 (25—3—45), 3 (30—2—40), 1 (30), 2 (20—2—30)	7,536		8,800		7,464		6,836	
	1	1	Assistant Librarian (60)	720		720		720		720	
	1	1	Superintendent of barracks' allowance (10)	120		120		120		120	
	86	86	Tindal, Khalasis and Servants, 5 (10), 2 (9), 2 (8), 15 (7), 21 (6), 41 (5)	6,240		6,000		6,240		5,947	
				18,696		18,540		18,624		16,503	
			<b>Pay of passed Upper Subordinate.</b>								
	16	16	Instructors for passed Apprentice Overseers (Rupee a day each)	5,840		5,000		5,840		4,557	
	16	16	Passed Apprentice Overseers (a)	7,824		6,000		7,824		6,814	
				13,664							
			<b>Deduct—Probable Savings</b>	2,000							
				11,664		11,000		13,664		11,371	
			<b>Carried over</b>	62,456	1,40,545	59,790	1,33,900	70,340	1,39,298	54,664	1,26,285

(a) 7 First grade Military Apprentice Overseers @ Rs. 21 p. m. . 1,764  
 2 Second grade European Civil Apprentice Overseers (80) . 1,440  
 7 Third grade Native Civil Apprentice Overseers (40) . 3,360  
 House-rent allowances 7 (15) . 1,260  
 7,824



DETAILED ACCOUNT No. 22D.—EDUCATION.—GOVERNMENT COLLEGES, PROFESSIONAL—*contd.*  
*Vide* APPENDIX, PAGE 172.

	Numbers.			Budget Estimate, 1914-15		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			<b>Civil Engineering College—<i>contd.</i></b>								
			Brought forward	62,456	1,40,545	59,790	1,33,900	70,340	1,39,298	54,664	1,26,285
			<i>Medical Establishment.</i>								
	1	1	Assistant Surgeon, (150)	1,800		2,200		1,320		1,527	
	1	1	Allowance to do. (30)	360		360		360		332	
	1	1	Compounder (25)	300		300		300		300	
	2	1	Servant (6)	72		72		72		72	
	1	..	Exchange Compensation Allowance	...		...		83		..	
				2,532		2,932		2,135		2,231	
			<i>Industrial Class.</i>								
	1	1	Instructor (30—1—40)	420		420		408		405	
			Allowance to Press Superintendent and Instructors	720		240		720		240	
			Royal Bonus	...		...		...		245	
				1,140		660		1,128		890	
			Lump provision for Textile and Bleaching and Dyeing Departments		66,128		63,352		73,603		57,785
			Lump provision for revision of College manuals		...		...		27,150		...
					5,000		...		3,000		...
					4,500		6,150		4,500		4,890
Allowances—			Travelling Allowance								
Supplies and Services—			Materials (Industrial class)	1,456		7,400		7,456		7,422	
			Machinery and tools and plants For Workshop purchased in the country	4,000		12,000		4,000		15,645	
			Do from Europe	2,000		2,000		2,000		2,000	
			Survey Expenses	4,400		4,400		4,400		4,873	
			Prizes and Fees	2,000		3,000		2,000		10,280	
			Tools and Plant	700		600		700		688	
			Medical Stores	5,000		7,000		6,000		5,953	
			Workshop Practice	2,700		2,700		2,700		4,686	
			Purchase of Books and Periodicals	7,000		9,000		8,000		6,566	
			Stock for the Workshop	5,500		7,000		5,500		6,922	
			Laboratory	1,700		...		...		...	
			Textile class	5,500		4,000		5,500		3,835	
			Printing Charges	17,000		14,500		19,000		14,431	
			Workshop Manufacture	11,000		...		...		2,914	
			Running charges of generating station	...		3,000		1,300		677	
			Free Grants of Books and Instruments	...		100		100		...	
Contingencies—			Examination fees for mechanical apprentices	4,000		...		...		...	
			Laboratory and class charges	...		...		...		...	
			Fees for scientific work done for private persons and bodies	...		...		...		—380	86,575
			Excursion Training charges of students	500		100	77,100	500	69,656	63	
			Wastage of Materials	...	74,456	12,200		10,900		9,748	
			Clothing of peons	75		75		75		75	
			Contract Contingencies—								
			Rates and Taxes	444		450		444		499	
			Service Postage and Telegram Charges	1,000		1,200		1,000		1,000	
			Hot and Cold Weather Charges	1,500		2,000		1,500		2,257	
			Purchase and Repair of Furniture	1,000		1,000		1,000		1,188	
			Garden Charges	1,000		1,000		1,000		641	
			Pay of menials	2,016		...		1,956		...	
			Office Expenses and Miscellaneous	6,956		9,343		6,956		8,197	
					13,991		27,268		24,831		23,605
			TOTAL ROORKEE WORKSHOP, ETC.		3,04,620		3,07,800		3,42,038		2,99,140
			Photo-Mechanical and Lithographic Department.								
Salaries—			Allowance to Superintendent		...		...		...		829
Office Establishment—	2	2	Clerks, 1 (25-3-40) 1 (12)	516		440		420		1,369	
	6	6	Servants, 1 (7), 5 (6)	444		460		360		272	
					960		900		780		1,641
Press Establishment—			Typographic Department	3,895		5,000		4,272		4,137	
			Lithographic and other Miscellaneous Department	22,195		19,600		20,772		19,103	
			Lump provision for revision of establishment	...		...		1,176		...	
Allowances—					26,090		24,600		26,220		23,240
Supplies and Services—			Travelling Allowance		50		...		50		...
			Purchase of Press stock							10,154	
			Press stock supplied from Europe	19,000		19,000		19,000		7,131	
			Freight paid on ditto							276	
			Purchase of Tools and Plant	4,000		4,000		4,000		1,278	
			Tools and Plant supplied from Europe							17,178	
			Freight on ditto	...		...		...		90	
Contingencies—					23,000		23,000		23,000		36,107
			Petty expenses							20	
			Pay of menials		2,200		2,200		2,200		2,108
			Total Photo-Mechanical and Lithographic Department		52,300		50,700		52,250		63,915
			For rounding		20				12		
			<b>Total Civil Engineering College</b>		3,56,900		3,58,500		3,94,300		3,63,085

DETAILED ACCOUNT No. 22D.—EDUCATION.—GOVERNMENT COLLEGES, PROFESSIONAL—*contd.*

Vide APPENDIX, PAGE 172.

	Numbers.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
TRAINING COLLEGES.											
Higher Grade Training College.											
Salaries—	1	1	Principal (500—50—1,000)	9,000		8,400		8,400		8,465	
	1	1	Professor (500—50—1,000)	8,400		7,800		7,800		7,639	
	2	2	Exchange Compensation Allowance	1,088		1,013		1,013		998	
					18,488		17,213		17,213		17,102
Establishment—	3	3	Teachers, 1 (200—10—250), 1 (75—5—100), 1 (40—5—60)	4,380		3,800		4,200		3,766	
	1	1	Demonstrator (100—5—150)	1,260		1,200		1,200		300	
	2	2	Clerk and Librarian, 1 (50), 1 (30)	960		960		960		1,424	
	30	30	Stipends, 30 (20)(a)	6,000		5,000		6,000		3,936	
	1	1	Drill and Gymnastic Instructor (25)	300		300		300		453	
	...	...	Pupil Teachers	1,000		500		2,000		976	
	1	1	Laboratory Assistant (12)	144		144		144		144	
	17	17	Servants, 1 (10), 2 (8), 9 (6), 5 (5)	1,260		1,200		1,260		1,093	
				15,304							
			Deduct—Probable Savings	1,000							
Allowances—			Travelling Allowance	200	14,304	420	13,104	200	16,064	345	12,092
			Medical allowance	180		...		...		...	
			Grain compensation allowance	...	380	30	450	...	200	...	345
Supplies and Services—			European stores purchased in the country					...		...	
			European stores supplied from Europe	1,500		1,500		1,500		1,444	
Contingencies—			Freight on above	...				...		459	
			Furniture and apparatus	...	1,950	200	1,700	200	1,700	226	2,120
			Purchase of Books	450							
			Contract Contingencies—								
			Rates and Taxes	866				866		1,018	
			Service Postage and Telegram Charges	35				35		73	
			Hot and Cold Weather Charges	160				160		132	
			Purchase and Repair of Furniture	240		3,033		240		460	
			Country Stationery	25				25		56	
			Pay of menials	180				120		109	
			Other Miscellaneous Charges	899				959		1,386	
					2,405		3,033		2,405		3,234
				37,527				37,582			
			For rounding	27				18			
			Total Higher Grade Training College		37,500		35,500		37,600		34,902
			Lower Grade Training College								
Salaries—	1	1	Principal (400—20—700)		5,760		5,700		5,520		4,792
Establishment—	3	3	Lecturer 1 (200), 1 (150—5—175), 1 (75—5—100)	5,280		4,500		5,220		3,953	
	1	1	Clerk and Librarian (40)	480		480		480		440	
	1	1	Drill and Gymnastic Instructor (20)	240		240		240		200	
	72	40	Stipends, 12 (15), 28 (15) (b)	6,360		7,436		8,160		4,831	
	1	1	Laboratory Assistant (12)	144		144		144		132	
	10	11	Servants, 1 (8), 1 (7), 6 (6), 3 (5)	792		700		720		559	
					13,296		13,500		14,964		10,115
Allowances—			Allowance to Medical Officer	240				240		...	
			Travelling Allowance	100		130		100		101	
			Grain compensation allowance	...	340	30	160	...	340	...	101
Supplies and Services—			Purchase of Books	200		200		200		200	
			Equipment and apparatus	300		300		300		2,548	
Contingencies—			Contract Contingencies :—		500		500		500		2,748
			Rates and Taxes							278	
			Service Postage and Telegram Charges							56	
			Hot and Cold Weather Charges		1,879	1,340	1,879			91	
			Purchase and Repair of Furniture							447	
			Country stationery							38	
			Pay of menials							179	
			Other Miscellaneous Charges							311	
					1,879		1,340		1,879		1,400
				21,775				23,203			
			For rounding	25				3			
			Total Lower Grade Training College		21,800		21,200		23,200		19,156
			Total Training Colleges		59,300		56,700		60,800		54,058

(a) For 10 months only.  
(b) For 10 months only.



## DETAILED ACCOUNT No. 22 E.—EDUCATION.—GOVERNMENT SCHOOLS, GENERAL.

Vide APPENDIX, PAGE 187.

	Numbers.		SECONDARY SCHOOLS FOR BOYS AND GIRLS (ENGLISH AND VERNACULAR).	Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			HIGH GOVERNMENT SCHOOLS. ENGLISH.								
Salaries—	11	11	Head Masters, 5(500—50—1,000) 6 (400).	67,800				60,900			
	37	36	Ditto, 2 (350), 3 (300), 4 (250), 9 (200), 17 (150), 1 (100).	84,600		1,44,000		85,950		1,41,110	
			Personal allowance . . . . .	3,360				...			
	5	5	House rent Allowance to Head Masters, 2 (50), 1 (30), 1 (25), 1 (20).	2,100		2,100		2,100		2,200	
	4	5	Exchange Compensation Allowance . . . . .	2,438		2,100		11,913		2,219	
				1,60,298		1,48,200		1,50,863		1,45,529	
Establishment—	16	16	Masters and Teachers, 1 (250), 4 (200), 11 (150).	32,400				32,400			
	206	213	Ditto, 5 (120), 57 (100), 44 (80), 38 (70), 69 (60).	1,99,440		4,58,000		1,93,920		4,38,394	
	670	674	Ditto, 86 (50), 103 (40), 7 (35), 274 (30), 42 (25), 90 (20), 47 (15), 2 4(12), 1 (10).	(a) 2,53,956				2,47,716			
			Local allowance to teachers . . . . .	528				528			
	52	47	Clerks and Librarians, 8 (30), 20 (25), 19 (20).	13,440		15,000		14,160		13,940	
			Clerks and Librarian (allowance) . . . . .	4,110				3,450			
	571	586	Servants, 1 (15), 2 (12), 9 (10), 1 (9), 28 (8), 29 (7), 164 (6), 295 (5), 47 (4), 7 (3), 1 (2), 2 (1).	(b) 38,844		38,000		37,704		35,183	
			Local allowance to do. . . . .	15				+120			
			Royal Bonus . . . . .	...		...		...		30	
			Lump provision for charges in connection with the School Leaving Certificate Examination classes . . . . .	15,034		...		22,866			
			Lump provision for revision of Boarding House Establishment and for new teachers . . . . .	3,240		...		6,840			
				5,61,007				5,59,704			
			Deduct—For probable savings and rounding . . . . .	25,075				25,147			
Allowances—				5,35,932		5,11,000		5,34,557		4,87,547	
			Allowance to Superintendents, Boarding House . . . . .	10,260		6,200		7,128		6,643	
			Allowance to Medical Officer for attending Boarding Houses . . . . .	3,920		3,400		1,860		1,840	
			Travelling Allowance . . . . .	2,085		3,000		2,085		2,137	
			Grain Compensation Allowance . . . . .	...		1,000		...		...	
				16,265		13,600		11,073		10,620	
Supplies and Services—			Prizes . . . . .	3,758		2,500		3,758		3,510	
			Purchase and repair of typewriters and duplicators . . . . .	519		600		519		617	
			Purchase of Apparatus . . . . .	1,675		4,000		2,200		5,821	
			Purchase of land and building . . . . .	...		7,000		...		...	
			Upkeep of manual training science and commerce classes (contract) . . . . .	3,970	5,952	14,100		6,477		9,948	
			Rents . . . . .	885		(c) 5,200		(c) 5,237		(c) 5,482	
			Purchase of Books . . . . .	5,427							
Contingencies—			Contract Contingencies . . . . .								
			Service Postage and Telegram Charges . . . . .					1,133		1,221	
			Rates and Taxes (c) . . . . .					2,042		2,134	
			Hot and Cold Weather Charges . . . . .					5,794		5,725	
			Purchase and Repair of Furniture . . . . .					17,959		16,824	
			Country Stationery . . . . .					1,196		887	
			Carriage of Stationery . . . . .	46,271		69,700		176		174	
			Binding Registers . . . . .					504		579	
			Pay of menials . . . . .					16,266		2,385	
			Other Miscellaneous Charges . . . . .							15,864	
			Boarding House Contingencies including fixed Contingent Allowances . . . . .		56,553	74,900		8,323	58,630	7,773	58,995
Total Secondary Schools					7,75,000		7,61,800		7,61,600		7,12,639
Carried over											

(a) Includes 180 on account of typewriting allowance and Rs. 4,920 for 9 temporary teachers.

(b) Includes provision for boarding house servants.

(c) Included in Rates and Taxes.

DETAILED ACCOUNT No 22E—EDUCATION—GOVERNMENT SCHOOLS, GENERAL—*contd.**vide APPENDIX, PAGE 172*

	Numbers.			Budget Estimate, 1914-15		Revised Estimate, 1913-14		Budget Estimate, 1913-14		Accounts, 1912-13	
	1913-14	1914-15		Rs.	Ps.	Rs.	Ps.	Rs.	Ps.	Rs.	Ps.
			Brought forward		7,75,000		7,61,800		7,61,600		7,12,639
			PRIMARY SCHOOLS FOR BOYS								
			Lower Primary School at Government Press, United Provinces								
Establishment—	2	2	(a) — Teachers 1 (20), 1 (15)	420		420		420		124	
Contingencies—			Contingencies	30		30		30		199	
			For rounding	150				450			
				50				50			
			Total Primary Schools		500		500		500		323
			Total Government Schools, General		7,75,500		7,62,300		7,62,100		7,12,962

## DETAILED ACCOUNT No 22F—EDUCATION.—GOVERNMENT SCHOOLS, SPECIAL

*vide APPENDIX, PAGE 172*

SUMMARY											
Technical Schools				64,100		67,500		65,100		61,269	
School of Arts and Crafts, Lucknow				19,400		36,100		38,500		33,975	
Weaving Station, Benares				25,000		35,900		33,900		21,902	
School of Carpentry, Bareilly				25,700		30,400		33,900		26,109	
Technological Institute, Cawnpur				20,900		5,000		20,700		4,053	
Model Schools (Girls) in Districts				35,200		45,700		55,700		46,041	
Reformatory School				40,600		37,400		38,800		35,958	
Training Schools (Boys)				58,300		87,300		89,200		83,854	
Model School (Boys)				12,300		1,000		12,100		6,446	
Training and Model Schools (Girls), Lucknow				29,200		23,800		28,600		22,089	
Total				4,13,700		3,82,900		4,16,800		3,41,699	

	Numbers										
	1913-14	1914-15									
			DETAILS								
			TECHNICAL SCHOOLS.								
Salaries—	2	2	Head Master (300—40—500)	12,000		10,200		11,520		11,195	
	1	1	Personal allowance (40—40—200)	150							
			Instructor in motor car driving (200—10—250)	2,880		1,650		1,380			
			House rent allowance to do	100							
					15,930		11,850		12,900		11,195
Establishment—	2	2	Teachers, 1 (200), 1 (100)	3,600		16,750		3,600		14,841	
	33	33	Teachers 5 (80), 2 (75), 1 (60), 1 (50), 7 (45), 1 (10), 13 (50), 3 (20)	17,580				17,580			
			Allowance to Teachers and Servants	2,088		2,100		2,088		1,818	
	5	5	Clerks, 2 (30), 1 (25), 1 (20), 1 (15)	1,440		1,440		1,440		1,459	
	2	2	Engine and dynamo attendants, 1 (60), 1 (30)	1,080		1,000		1,080		600	
	25	25	Servants, 3 (10), 3 (8), 19 (6)	2,016		1,960		2,016		1,735	
	1	1	Hostel Establishment—								
	4	4	Superintendent 1 (20)	240		240		240		220	
			Servants, 3 (8), 1 (6)	360		360		360		360	
				28,404				28,404			
			Deduct—Probable savings	117				380			
					28,287		23,850		28,024		21,039
Allowances—			Travelling Allowance	580		950		580		475	
			Grain Compensation Allowance	120		50		..		..	
			Allowance to medical officer					..		..	
Supplies and Services—			Workshop		700		1,000		580		475
			Machinery supplied from Europe							..	
			Freight paid on ditto			50				11,301	
			Equipment			6,000		..		..	
			Purchase of Books and instruments	200		200		200		167	
			Purchase of materials	5,000		1,000		5,000		966	
					5,200		12,270		5,200		12,434
			Carried over		50,147		48,970		46,704		45,143

(a) Under the control of the Superintendent of Government Press.

DETAILED ACCOUNT No 22F—EDUCATION—GOVERNMENT SCHOOLS, SPECIAL—*contd*  
*Vide APPENDIX, PAGE 172*

Numbers			DETAILS	Budget Estimate, 1914-15		Revised Estimate, 1913-14		Budget Estimate, 1913-14		Accounts, 1912-13	
1913-14	1914-15	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.			
			TECHNICAL SCHOOLS—contd								
			Brought forward								
Contingencies—			Contingent charges of the auto- mobile driver class	2,580	50,147	1,050	48,970	7,506	46,701		45,143
			Hostel Contingencies	152		150		152		140	
			Contract Contingencies—								
			Rates and Taxes	593		400		400		300	
			Service postage and Telegram Charges								
			Country Stationery	195		300		185		203	
			Hot and Cold Weather Charges	100		100		100		10	
			Purchase and Repair of Furniture	200		200		200		114	
			Carriage of Stationery	10		10		10		182	
			Binding Registers	10		20		10		12	
			Pay of menials								
			Other Miscellaneous Charges	8,988		15,000		8,988		14,765	
			Money Prizes	845		500		845		393	
					13,953		18,330		18,396		16,126
			Total Technical Schools								
				61,100		67,300		65,100		61,269	
			School of Arts and Crafts, Lucknow.								
Salaries—	1	1	Principal (500—50—1,000)	7,200		6,600		6,600		6,242	
	1	(a) 1	Vice Principal (400—40—600)	2,000				3,000			
				9,200		6,600		9,600		6,242	
Establishment—	3	3	Teachers 1 (120—5—150), 1 (75—5—100), 1 (50—5—75)	3,060				3,000			
	8	10	Do 1 (60—3—75), 1 (50—2—60), 3 (40—2—50), 5 (40)	5,184		6,750		4,200		3,850	
	3	3	Clerks 1 (70), 1 (15), 1 (30)	1,740		1,400		1,740		1,267	
	25	25	Servants, 2 (10), 3 (9), 5 (8), 1 (7), 14 (6)	2,130		1,100		2,004		956	
				12,120		9,800		10,944		7,629	
Allowances—			Lump provision for revision of establishment, etc		6,020						
			Allowance to Superintendent, Board ing house 1 (20)	240		200		240			
			Medical Officer	120		200		240			
			Travelling Allowance	500		500		500		1,278	
				860		1,000		980		1,278	
Supplies and Services—			Purchase of Materials (Contract)	4,000		5,000		4,000		6,816	
			Do of Books	150		100		150		10	
			Equipment	5,000		6,500		5,000		9,086	
			Scholarships	4,920		2,700		4,920			
				14,070		14,300		14,070		322	
Contingencies—			Purchase and repair of typewriters and duplicators								
			Clothing of peons			20		23			
				150	250		250				
			Contract Contingencies.								
			Service Postage and Telegram Charges	100		100		100		137	
			Carriage of stationery	50		50		50		...	
			Binding Registers	10		10		10			
			Country Stationery	100		100		100		30	
			Rates and Taxes	1,400		300		400			
			Gardening charges	300		900		300			
			Hot and cold weather charges	200		60		200			
			Purchase and repair of furniture	200		200		200		...	
			Pay of menials	360		230		360		125	
			Miscellaneous charges	500		1,200		500		2,303	
			Hostel charges	200		500		200			
			Museum charges	2,000		480		500			
					6,170		4,400		3,193		2,695
			For rounding		40				13		
			Total School of Arts and Crafts, Lucknow.		49,400		36,100		38,800		33,978
			Weaving Station, Benares.								
Salaries—	1	1	Cotton Expert (500—40—700)		6,000		4,780		6,000		6,191
	1	1	Assistant Cotton Expert (150—10—200)	2,040				1,800		1,867	
Establishment—	1	1	Instructor 1 (40)	480		2,680		480			
	1	1	Silk Assistant (150—10—200)	2,040		2,320		1,800		1,862	
	3	3	Apprentices (25)	900		300		900		570	
	6	6	Teachers 1 (30), 1 (25), 2 (15), 2 (12)	1,308		300		1,308			
	3	3	Clerks, 1 (50—2—60), 1 (25), 1 (20)	1,140		900		1,140		705	
			Allowance to teachers	312				312			
			Stipends	1,456				1,380			
				9,940		7,220		9,264		5,191	
			Servants, 1 (10), 2 (6)	264		220		144		187	
			Carried over		15,940		12,000		15,264		11,882

(a) For five months only.

(b) (i) Lump provision for establishment and allowances.

(ii) " " the scheme for teaching lithography

(iii) " " establishment and fittings for carpet weaving section

Rs.

2,760

2,060

2,200

7,020

## DETAILED ACCOUNT NO. 22F.—EDUCATION.—GOVERNMENT SCHOOLS, SPECIAL.

Vide APPENDIX, PAGE 172.

	Numbers.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Weaving Station, Benares—<i>contd.</i></b>											
			Brought forward		15,940		12,000		15,264		11,382
Allowances—			Travelling Allowance		1,900		2,000		1,900		2,934
Supplies and Services—			Purchase of looms	...				...		212	
			Do. of Materials	3,000				3,000		2,251	
			Equipment supplied from Europe	...		23,350					
			Equipment	...				7,000		4,212	
			Freight on equipment supplied from Europe	...							
			Purchase of Books	50		50		50		56	
			Experimental work	5,000		500		5,000		131	
Contingencies— (Contract).			Workshop charge		8,050		23,900		15,050		6,862
			Service Post. and Tel. Charges					100		45	
			Hot and cold weather charges					90			
			Country Stationery					100		96	
			Carriage of stationery	2,132		1,000		10			
			Money Prizes					150			
			Rents, rates and taxes					230			
			Pay of menials							74	
			Miscellaneous Charges					492		509	
			Binding charges					10			
					2,132		1,000		1,682		724
			For rounding		28,022 22				33,896 4		
			<b>Total Weaving Station, Benares.</b>		<b>28,000</b>		<b>38,900</b>		<b>33,900</b>		<b>21,902</b>
<b>Carpentry School, Bareilly.</b>											
Salaries—	1	1	Instructor (50—30—400)		3,720		3,360		3,360		3,173
Establishment—	1	2	Drawing masters 1 (80—5—100), 1 (50—2½—70)	1,650		700		600			
	3	7	Mistries 1 (60—5—90), 1 (50), 1 (45), 2 (40), 1 (35), 1 (30)	3,660		2,250		1,440		1,403	
	1	2	Clerks 1 (40—2—50), 1 (20)	768		600		504		504	
	4	7	Servants, 1 (7), 5 (6), 1 (5)	504		500		264		264	
			Stipends	3,004		1,100		3,004		1,167	
			Lump provision for revision of establishment	3,384				3,360			
Allowances—			Travelling Allowance		12,970 500		5,150 250		9,172 100		3,338 233
Supplies and Services—			Workshop labour	300							
			Purchase of Materials	6,890		12,300		9,820		12,332	
			Purchase of Books	50				50			
			Do. of Machinery	780		8,500		8,500		5,893	
			Lump addition made by Government					2,450			
Contingencies—			Service Post. and Tel. Charges	200	8,020		20,800		20,820		18,255
			Country Stationery			150		200		38	
			Money Prizes	150		150		150		58	
			Pay of menials							228	
			Miscellaneous Charges	90		540		60		786	
					440		840		410		1,110
			For rounding		25,650 50				33,862 38		
			<b>Total Carpentry School, Bareilly</b>		<b>25,700</b>		<b>30,400</b>		<b>33,900</b>		<b>26,109</b>
<b>Technological Institute, Cawnpore.</b>											
Salaries—	1	1	Chemist (800—40—1,200)	9,600				9,600		3,300	
	4	4	Assistant Chemists (300)	14,400		3,600		14,400			
Establishment—	1	1	Exchange Compensation Allowance	600				600			
	1	1	Head Mechanic (300—25—400)	3,600	24,600		3,600		24,600		3,300
	5	5	Clerks, 1 (80), 1 (60—4—100), 1 (50), 1 (40), 1 (30)	3,408		960		3,360			
	4	4	Laboratory attendant, Draftsman, Store Keeper, Mistri, 2 (60), 1 (50), 1 (40)	2,520				2,520			
	10	11	Servants, 3 (8), 8 (6)	864		240		780			
	1	1	Allowance to Supdt. Hostel (25)	300				300			
Supplies and Services—			Library and Workshop expenses	30,000	10,692		1,200	30,000	10,560		
			Purchase of books	5,000				5,000			
			Printing and Stationery	3,000	35,000			3,000	35,000		
Contingencies—			Contingencies	7,572	10,572	200	200	7,572	10,572	753	753
			Lump deduction on account of probable savings		80,864				80,732		
			For rounding		60,000 36				60,000 32		
			<b>Total Technological Institute, Cawnpore</b>		<b>20,900</b>		<b>5,000</b>		<b>20,000</b>		<b>4,053</b>

DETAILED ACCOUNT NO. 22F.—EDUCATION.—GOVERNMENT SCHOOLS, SPECIAL.—*contd.**Vide* APPENDIX, PAGES 172 AND 188.

			Numbers.				Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
			1913-14.	1914-15.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Model Schools (Girls') in Districts.														
Establishments—	140	143	Teachers, 2 (30—1—35), 10 (30), 7 (25), 11 (20), 33 (15), 39 (12), 26 (10), 1 (9), 14 (8) .	25,212			19,800		24,672		18,125			
			Allowances to guardians of pupil teachers . . . . .	1,296			200		1,296		258			
			Stipends 43 at Rs. 6 . . . . .	3,096			1,800		3,096		1,800			
			Contribution to provident fund . .	300			150		300		75			
	214	218	Servants, 16 (6), 197 (5), 5 (4) .	13,212			10,300		12,912		10,387			
			Allowance for teaching needle work	168			150		258		81			
			Deputation allowance for untrained teachers . . . . .	1,260					900		...			
				44,544					43,434					
			For probable savings and rounding	7,255					5,045					
						37,289		32,400		38,389		30,726		
Allowances—			Travelling allowance . . . . .	100			50		100		67			
		Grain Compensation Allowance . .	...			200		...		...				
Supplies and Ser-			Prizes . . . . .		100			250		100		67		
vices—					2,680		2,600		2,680		2,617			
Contingencies—			Rents . . . . .	5,148			4,000		5,016		3,526			
			Purchase of Books . . . . .	550			400		550		352			
			Rates and Taxes (Contract) . . . .	55			150		55		72			
			Conveyance Charges (Do) . . . . .	5,076			4,500		4,680		3,817			
			Pay of menials . . . . .				4,000		3,462		4,484			
			Other Contingencies (Do.) . . . . }	3,534										
			Conservancy charges . . . . .	768	15,131	400	13,450	768	14,531	380	12,631			
			Total Model Schools (Girls') in Dis- tricts		55,200		48,700		55,700		46,041			
Reformatory Schools.														
Establishment—	1	1	Head Master (300—10—350) . . . .	4,200				4,200		4,432				
			Allowance to ditto . . . . .	1,200			4,450		...		...			
	1	1	Assistant Master (150—10—200) . .	2,400			2,100		2,400		2,041			
	21	22	Teachers, 1 (40), 1 (35), 1 (32), 2 (30), 1 (28), 1 (26), 2 (25), 1 (24), 1 (22), 1 (20—2—30), 9 (20) 1 (10).	6,396			5,800		6,372		4,956			
	3	3	Clerks, 1 (50), 1 (30), 1 (25) . . .	1,260			1,400		1,260		1,280			
	2	2	Sub-Assistant Surgeon and Com- pounder, 1 (30), 1 (12) . . . . .	504			300		504		547			
	2	2	Engine Driver and Asstts 1 (40—2 —50), 1 (12—1—15) . . . . .	768					756		576			
	1	1	Fitter (20—1—25) . . . . .	252			1,000		240		369			
	22	22	Guards, 1 (30), 2 (15—1—20), 9 (12), 10 (10) . . . . .	3,240			2,800		3,240		2,831			
	3	3	Servants, 1 (10), 1 (8), 1 (5) . . .	276			250		276		843			
			20,496					19,248						
		For rounding . . . . .	96					48						
					20,400		18,100		19,200		17,875			
Allowances—			Travelling Allowance . . . . .	300			100		300		46			
			Allowance for Medical supervision . .	120			...		120		60			
			Allowance for supervision of Reformatory School pump . . . . .	50			50		50		12			
			Allowance for teaching native exercise .	...			...		...		31			
			Grain Compensation Allowance . . . .	...			100		...		...			
					470		250		470		149			
Supplies and			Raw Materials . . . . .	1,500			2,600		1,500		2,574			
Services—			Waste Materials . . . . .	400			300		400		251			
			Dietary Charges . . . . .	6,500			7,600		6,500		7,479			
			Clothing and Bedding . . . . .	1,000			600		1,000		264			
			Hospital and Sanitation Charges (Contract)	1,300			1,030		1,300		1,318			
			Lighting and Other Charges (Do.) . .	1,250			1,400		1,250		1,454			
			Allowance to released boys . . . . .	600			800		600		607			
			Expenses for games . . . . .	300			...		...		...			
			Gratuities to released boys . . . . .	650			300		350		122			
			Transfer Charges and Road subsistence (Do.)	300			400		300		132			
			Coal, etc., for water works . . . . .	1,500			1,300		1,500		1,269			
			Petty construction and repairs . . . }	1,350			1,000		1,350		909			
			Ordinary annual repairs . . . . .				30		30		...			
			Purchase of books and periodicals . .	30			...		...		187			
			Purchase of machinery . . . . .	1,350			340		1,350		119			
			Allowance to firms taking out boys on license		18,030		17,700		17,430		16,685			
Contingencies—			Pay of menials . . . . .		1,700		1,350		1,700		656			
			Office Expenses and Miscellaneous . . }		1,700		1,350		1,700		593		1,249	
			Total Reformatory School . . . . .		40,600		37,400		38,800		35,958			

UNITED PROVINCES OF AGRA AND OUDH—EXPENDITURE.

UNITED PROVINCES OF AGRA AND OUDH—EXPENDITURE

DETAILED ACCOUNT No. 22F.—EDUCATION—Government Schools Special—contd  
Vide APPENDIX, PAGES 172 AND 188

		Numbers		Revised Estimate, 1914-15		Budget Estimate, 1913-14		Budget Estimate, 1913-14		Account, 1912-13		
		1913-14	1914-15	Rs	Rs	Rs	Rs	Rs	Rs	Rs.	Rs	
Training Schools (Boys')												
Establishment—	6	6	Headmasters, 1 (200) 3 (150), 2 (100)	10,200		10,200		10,200		10,140		
	16	15	Teachers, 1 (100), 1 (80), 2 (70), 3 (60) and 8 (50)	10,800		18,700		11,400		15,112		
	20	21	Ditto, 9 (40), 2 (35), 4 (30), 6 (20)	8,040				7,620				
	5	5	Clerks (20)	1,200		1,220		1,200		1,316		
	496	496	Pupil Teachers (7)	41,664		40,500		41,664		39,744		
	58	58	Servants 2 (8), 1 (7), 24 (6), 27 (5), 4 (4)	3,810		3,700		3,816		3,613		
For rounding				75,720 14				75,900 29				
					75,734		74,120		75,929		72,925	
Allowances—	Allowances to Medical Officers			2,040		1,180		1,080		1,194		
	Travelling Allowance			1,700		1,100		1,700		1,217		
Supplies and Services	Grain Compensation Allowance				3,740		2,380		2,780		2,411	
	Purchase of Books			525		500		525		535		
	Prizes (Contract)			150		150		150		141		
Contingencies—	Equipment				675		650		675		6	
	Rents			250		900				489		
	Lighting charges			1,250		2,220		2,225				
	Contract Contingencies—											
	Service Postage and Telegram Charges									193		
	Rates and Taxes									1,079		
	Hot and Cold Weather Charges									607		
	Purchase and Repair of Furniture			6,651		7,030		7,591		1,604		
	Country Stationery									165		
	Garden Charges									91		
	Pay of menials									225		
	Other Miscellaneous Charges				8,151		10,150		9,816		3,083	7,536
Total Training Schools (Boys')					88,300		87,300		89,200		83,854	
Model Schools (Boys').												
Establishment—	31	45	Teachers 3 (40), 3 (30), 6 (25) 12 (20), 18 (15), 6 (12)	11,304		7,000		6,732		5,193		
	8	9	Servants, 9 (6)	648		635		56		450		
			Lump provision for revision of establishment					4,572		...		
For rounding				11,952 46				11,880 22				
Allowance—	Grain Compensation Allowance				11,993		7,335 5		11,858		6,243	
Supplies and Services—	Purchase of books				10		20		10		10	
Contingencies—	Contingencies (Contract)											
	Pay of menials			292	292	340	340	232	232	193	193	
Total Model Schools (Boys')					12,300		8,000		12,100		6,446	
Training Schools (Girls'), Lucknow.												
Salaries—	1	1	Lady Principal (200—20—300)		2,400				2,400			
Establishment—	1	1	Head Mistress (150—10—200)	2,280		2,160		2,160		3,012		
	4	4	Teachers, 1 (100—10—150), 1 (75—5—100), 1 (50—2—60), 1 (40—2—50)	3,624		3,060		3,468		1,981		
	1	1	Matron (60)	720		720		720		720		
	1	1	Clerk, (25)	300		300		300		325		
	77	77	Stipends, 30 (10), 20 (6) and 27 (5)	6,660		6,000		6,660		5,495		
	29	29	Servants, 2 (10), 1 (8), 5 (6), 21 (5)	1,956		1,800		1,956		1,649		
			Royal Bonus	...						22		
	Deduct— Probable Savings			15,540 66				15,264 40				
	Allowances—	Allowance to Lady Doctor			480	15,474		14,040		15,224		13,204
		Travelling Allowance			1,200		480		480		380	
Grain Compensation Allowance					1,200		1,000		1,183			
Supplies and Services—	Purchase of Books				1,680		1,780		1,480		1,513	
	Prizes			100		100		100		99		
				100	200	400	200	100	100	100	199	
Carried over					19,754		16,020		19,304		14,916	



DETAILED ACCOUNT No 22F.—EDUCATION.—GOVERNMENT SCHOOLS, SPECIAL—*contd*

Vide APPENDIX, PAGE 172

	Numbers		Budget Estimate, 1914-15	Revised Estimate, 1913-14	Budget Estimate, 1913-14	Accounts, 1912-13		
	1913-14	1914-15	Rs	Rs	Rs	Rs	Rs	Rs
Contingencies—			Training Schools (Girls'), Lucknow— <i>contd</i>					
			Brought forward					
Establishment—	11	11	Teachers, 1 (100—10—150), 1 (80—8—120), 1 (75—5—100), 1 (60—4—80), 1 (50—4—70), 1 (30—2—10), 1 (25—2—35), 1 (25—1—30), 1 (20—1—25), 2 (15—1—20)					
	11	14	Servant, 2 (6), 12 (5)					
			For founding					
			Grain Compensation Allowance					
			Apparatus					
			Country Stationery					
			Other Contingencies					
			Total Model Schools, (Girls') Lucknow					
			Total Training and Model Schools (Girls'), Lucknow					
	Allowance—			Supplies and Services—				
			Contingencies—					

## DETAILED ACCOUNT No 22G.—EDUCATION.—GRANTS-IN-AID

<i>Payments results—</i>	<i>by</i>	10 Pratt Nominations Fund	839	840	839	839
		Grant-in-aid for education of certain scholars at the Collegiate School, Benares	360	360	360	360
		Technical and Industrial Schools	15,340	7,500	35,209	8,296
		European School under Code	3,79,800	2,74,600	3,24,606	2,40,402
		Colleges	1,65,285	2,20,600	1,58,425	2,03,207
		Other schools	3,21,963	5,08,000	3,15,506	5,48,719
		Grants to oriental institutions and Normal Schools for Girls	19,560	16,000	16,647	2,062
		Building and furniture grants payable by Departmental Officers under the Government	95,000	3,68,500	1,60,792	5,59,413
		Grant to Recreation Fund	6,000	5,000	6,000	4,521
		Allowance to Raja Bhakur Prasad Narain Deo of Haldi for the education of his second son	240	200	240	...
		Grant-in-aid for the education of poor Wasikadar's children	500	...	...	10,18,624
		For rounding	7	...	...	24
		Total	10,34,900	14,01,600	10,18,600	15,73,579

## DETAILED ACCOUNT No 22H.—EDUCATION.—SCHOLARSHIPS

In Arts Colleges	55,021	35,000	47,758	30,524
In Professional Colleges	23,937	20,000	22,896	22,510
In Secondary Schools	58,182	61,000	54,585	51,799
In Special Schools	11,460	3,000	7,468	730
In Primary Schools	8,188	9,500	10,560	7,971
	1,56,788		1,43,267	
Deduct—Probable savings	18,788		10,000	
For rounding	..		33	
Total	1,38,000	1,28,500	1,33,900	1,13,534

## UNITED PROVINCES OF AGRA AND OUDH—EXPENDITURE.

## DETAILED ACCOUNT No. 22J.—EDUCATION.—MISCELLANEOUS

Vide APPENDIX, PAGE 172

	Numbers		Miscellaneous.	Budget Estimate, 1911-15		Revised Estimate 1913-14		Budget Estimate 1913-14		Accounts, 1912-13	
	1913-14.	1914-15		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment, etc.—			Grants for the encouragement of literature			150				3,000	
			School Leaving Certificate Examination charges	20,000		15,000		20,000		15,044	
			Other Examination Charges	27,000		39,000		27,000		30,125	
			Civil Engineering College Examination Charges	1,500		1,500		2,500		1,394	
			Other Items	2,400		2,514		100		3,857	
			Contribution to District Boards	10,84,592		26,52,980		10,33,771		11,93,925	
			Lump provision for cost of medicine for hostels attached to colleges and schools	500							
			Royal Bonus							59	
			Contribution to Municipal Fund	80,000		5,54,000					
			For rounding	8				9			
					12,16,600		32,95,150		10,83,380		12,47,404
			Committee for assisting the Bureau established in London.								
	1	1	Secretary (200)	2,400		2,400		2,400		2,000	
	1	1	Clerk (10)	120		120		120		100	
					2,520		2,520		2,520		2,100
			Civil Engineering College Book Depot.								
	2	2	Curator							1,030	
			Menial Servants 1 (6), 1 (5)	132		130		132		152	
			Purchase of stores	17,000		13,000		17,000		11,111	
			Contingencies	500				500		105	
			For rounding	17,632				17,632			
				52				32			
			Total Civil Engineering College		17,580		13,130		17,600		12,698
			Total		12,36,700		33,10,800		11,03,500		12,62,202

## 23.—ECCLESIASTICAL. (a)

IMPERIAL	Detailed Account No	Budget Estimate, 1914-15	Revised Estimate, 1913-14.	Budget Estimate, 1913-14	Accounts, 1912-13.
		Rs.	Rs.	Rs.	Rs.
Ecclesiastical Establishment	23A	2,58,100	2,56,900	2,56,300	2,56,829
Cemetery Establishments	23B	10,500	10,400	10,300	8,912
Miscellaneous Ecclesiastical Charges	23C	3,400	9,700	3,400	3,515
For rounding					
TOTAL		2,72,000	2,77,000	2,70,000	2,69,256

## DETAILED ACCOUNT NO 23A.—ECCLESIASTICAL.—ECCLESIASTICAL ESTABLISHMENT.

SUMMARY.	Budget Estimate, 1914-15.		Revised Estimate, 1913-14		Budget Estimate, 1913-14.		Accounts, 1912-13	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Church of England	2,43,752		2,41,600		2,42,000		2,41,568	
Church of Scotland	11,900		12,100		11,900		12,624	
Church of Rome	2,448		3,200		2,388		2,637	
For rounding	2,58,100				2,56,288			
	...				12			
Total		2,58,100		2,56,900		2,56,300		2,56,829

(a) Under the control of the Registrar of the Diocese, Calcutta and Lucknow.



## DETAILED ACCOUNT No 23A.—ECCLESIASTICAL—ECCLESIASTICAL ESTABLISHMENT.

Vide APPENDIX, PAGE 188.

	Number		DETAILS	Budget Estimate, 1914-15.		Revised Estimate, 1913-14		Budget Estimate, 1913-14		Accounts, 1912-13.	
	1913-14	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries—	8	8	<b>Church of England (a)</b>								
			Senior Chaplains, 5 (1,000), 1 (850) and 2 (800)	89,400	}	1,84,100		87,000		1,85,525	
	11	14	Junior Chaplains, 1 (680), 5 (850), 7 (530), 1 (500)	97,680				76,800			
	5	2	Probationary Chaplains (480)	11,520				28,800			
	6	5	Ministers of the Additional Clergy Society, 5 (150), 3 (100)	12,600		12,600		12,600		11,362	
Furniture—	13	12	Exchange Compensation Allowance	7,388		7,200		7,613		7,389	
			Deduct Probable Savings	2,18,588 12,533				2,12,813 9,406			
	17	16	Clerics, 1 (50), 13 (12), 1 (10), 1 (8)	2,688	2,06,055	2,700	2,03,900	2,832	2,03,405	2,697	2,04,276
	75	70	Servants 2(8), 2(7), 16(6), 46(5), 4(4) (2)	4,452		5,000		4,788		4,460	
			Royal Bonus			...				—3	
Allowances—			Visitation Allowance	16,000	7,140	16,000	7,700	16,000	7,620	17,198	7,154
			Joining Allowance	1,500		1,000		2,000		584	
			Conveyance Allowance	5,130		5,100		5,130		5,027	
			Grain compensation allowance			100				..	
					22,630		22,200		23,130		22,809
Contingencies—			Purchase of Church furniture			205				167	
			Aid to Clerics Contingencies (re serve)	200				200		...	
			Lighting Charges	5,111		1,700		5,125		4,498	
			Service Postage and Telegram Charges, Contract	1,044		735		1,044		753	
			Miscellaneous	600		900		600		713	
Salaries—			Pay of menials	972		1,200		876		1,198	
					7,927		7,800		7,845		7,329
			<b>Total Church of England</b>		2,43,752		2,41,600		2,42,000		2,41,568
			<b>Church of Scotland</b>								
	1	1	Chaplain (650)	7,800		7,850		7,800		8,548	
Furniture—			Ministers of the Additional Clergy Society					...		41	
	1	1	Exchange Compensation Allowance	488		490		488		406	
				8,288 52				8,288 48			
			Joining Allowance		8,340		8,340		8,240		8,905
	2	2	Clerics (12)	288		290		288		272	
Allowances—	8	8	Servants, 1 (6), 6 (5), 1 (4)	480		490		480		498	
					768		780		768		770
			Visitation Allowance	820		1,270		820		1,023	
			Travelling Allowance for joining appointments	...		..		100		256	
			Grain compensation allowance	...		10		...		..	
Contingencies—			Conveyance Allowance	600		500		600		550	
					1,420		1,780		1,520		1,829
			Service Postage and Telegram Charges	120		80		120		26	
			Miscellaneous	964		900		964		828	
			Pay of menials	288		220		288		176	
Salaries—					1,372		1,200		1,372		1,080
			<b>Total Church of Scotland</b>		11,900		12,100		11,900		12,624
			<b>Church of Rome.</b>								
			Allowances to Roman Catholic Chaplain, 1 (150), 1 (25), 1 (24)	2,388		3,080		2,388		2,637	
			Servants	60		120		..		...	
Contingencies—			<b>Total Church of Rome</b>		2,448		3,200		2,388		2,637

(a) Under the control of the Registrar of the Diocese, Calcutta and Lucknow.

(b) Includes 1 for 9 months only.

## DETAILED ACCOUNT No. 23B.—ECCLESIASTICAL.—CIVIL MIA ESTABLISHMENTS

Vide APPENDIX, PAGE 188.

	Numbers.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment—	50	50	Care-takers in charge of Cantt. Cemeteries, 1 (9), 1 (8), 6 (7), 18 (6), 22 (5), 2 (4)	(a)							
	91	90	Care-takers in charge of Civil Cemeteries 14 (7), 35 (6), 22 (5), 1 (3), 18 (1)	3,612		3,500		3,396		3,504	
Allowance— Contingencies			Royal Bonus	5,916		5,900		5,976		5,191	
			Grain compensation allowance		9,528		9,400		9,372		8,719
			Miscellaneous		952		100		902		193
			For rounding		10,480				10,271		
					20				26		
Total					10,500		10,400		10,300		8,912

(a) Includes a lump provision of Rs 192.

## DETAILED ACCOUNT No. 23C.—ECCLESIASTICAL.—MISCELLANEOUS ECCLESIASTICAL CHARGES

Allowance for Statistical Returns (Church of Rome)	3,415		3,485		3,415		3,515
Grants-in-aid towards the construction of churches			6,215				
For rounding	3,415	15			3,415	15	
Total			3,400		9,700		3,400

## 24.—MEDICAL.

	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
PROVINCIAL					
Medical Establishment (b)	24A	7,15,500	7,12,700	7,02,000	6,64,591
Hospitals and Dispensaries (b)	24B	3,91,800	5,23,700	4,53,200	2,96,717
Sanitation and Vaccination (c)	24C	26,64,700	18,43,300	22,01,900	14,20,220
Grants for Medical Purposes	24D	3,53,800	3,20,700	3,44,200	2,30,668
Medical School and College (b)	24E	1,81,600	1,65,200	1,51,300	1,21,539
Lunatic Asylum (b)	24F	1,37,700	1,50,000	1,37,200	1,31,124
Chemical Examiner (b)	24G	36,500	41,300	34,000	32,905
Refunds			100		20
Special non-recurring grant for Medical relief, etc.				1,00,000	
For rounding		44,81,600		41,23,800	
		400		900	
TOTAL		44,82,000	37,57,000	41,23,000	28,97,784

(b) Under the control of the Inspector-General of Civil Hospitals and Dispensaries

(c) Under the control of the Sanitary Commissioner and Superintendent-General of Vaccination

## DETAILED ACCOUNT No. 24A.—MEDICAL.—MEDICAL ESTABLISHMENT.

Vide APPENDIX, PAGE 172.

SUMMARY.				Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Superintendence				54,300		54,500		54,100		55,145	
District Medical Officers				6,38,000		6,30,200		6,21,700		5,86,926	
Reserve Medical Subordinates				23,200		22,000		26,200		22,520	
Total					7,15,500		7,12,700		7,02,000		6,64,591
DETAILS.											
SUPERINTENDENCE											
Salary—	1	1	Inspector-General of Civil Hospitals (2,250)	27,000		27,000		27,000		27,000	
	1	1	Exchange Compensation Allowance	1,667		1,667		1,667		1,667	
Establishment—	2	2	Clerks (250—10—350) and (135)	5,820	28,607		28,607	5,700	28,667		28,667
	5	5	Clerks, 1 (100), 1 (80), 2 (60) and 1 (55)	4,260				4,260			
	16	16	Clerks, 1 (50), 2 (45), 1 (40), 3 (35), 4 (30), 3 (25), 2 (20)	6,240	17,000		17,000	6,240	16,587		16,587
			Personal allowance 1 (50)	600				600			
	9	9	Servants, 1 (12), 1 (9), 1 (8), 2 (7), 2 (6), 1 (3), 1 (1)	708		700		708		686	
			Hill Journey Allowance	500		500		500		368	
			For rounding	9,128				18,008			
				9				60			
			Carried over		18,119		18,200		17,948		17,641
					46,786		46,807		46,615		46,308

DETAILED ACCOUNT NO 241—MEDICAL—MEDICAL ESTABLISHMENT—*contd.*  
*vide* APPENDIX, PAGE 189.

		Budget Estimate, 1914-15,		Revised Estimate, 1913-14,		Budget Estimate, 1913-14,		Accounts, 1912-13		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Allowances—	Superintendence— <i>contd.</i>									
	Brought forward				46,786		46,867		46,615	
	Travelling Allowance of Officers .			2,400		2,200		2,400	1,909	
	Ditto of Establishment			350		330		350	314	
	Hill Journey Allowance—									
Supplies and Services—	Travelling Allowance .			300		350		300	201	
	Grain compensation allowance					20		.		
	Purchase and repair of Type-writer, etc.			100	3,050	100	2,900	100	3,050	
					100		100		100	
Contingencies—	Purchase of Books and Periodicals			263		262		263	974	
	Rates and Taxes			113		113		113		
	Telephone Charges .			150		150		150	332	
	Linen and Clothing .			44		15		15	44	
	Contract Contingencies—									
	Service Postage and Telegram Charges			2,200		2,100		2,200	2,887	
	Miscellaneous .			1,500		1,900		1,500	1,874	
	Pay of menials .			24		23		24	48	
	Hill Journey Charges—									
	Rents, Rates and Taxes .			35		35		35	33	
	Miscellaneous .			35		35		35	61	
					4,364		4,633		4,335	
									6,253	
Total Superintendence.				54,300		54,500		54,100	55,145	
Services	Numbers									
	1913-14	1914-15								
	District Medical Officers.									
	12	12	Lieutenant-Colonels, 3 (1,350), 2 (1,300), 2 (1,250), 5 (1,200)	1,81,800	}		1,77,000	}		
	13	12	Majors, 5 (850) 7 (700)	1,14,000		1,23,000				
	8	7	Captains, 3 (650), 4 (600)	52,200		60,600				
	16	16	Uncovenanted Medical Officers and Military Assistant Surgeons							
			3 (700), 1 (650) 1 (520), 1 (480), 2 (150), 3 (440), 1 (400), 6 (350)	1,01,640			85,800			
	88	90	Assistant Surgeons, 9 (300), 6 (200), 37 (165) (a), 38 (130)	1,78,020		1,75,000	1,56,600		1,56,711	
			Local Allow to Asstt. Surgeons	1,410		1,200	1,410		601	
		5	Assistant to Civil Surgeons, 1 (200), 1 (150), 3 (110)	8,160		7,800	7,560		8,444	
			Staff allowance to ditto, 1 (50) 1 (30)	960		7,600	960		5,293	
			House-rent and House Allowance	2,580		2,400	2,900		2,562	
	1	1	Civil Apothecary, (150)	1,800		6,200	1,800		2,923	
			Allowances to Military Surgeons in Civil Medical Charge	2,674		2,500	2,674		2,882	
			Sub-Assistant Surgeons Allowance, 7 (10) (d)	840		900	720		1,476	
			House rent Allowance to ditto	60		1,300	...		1,170	
	34	34	Exchange Compensation Allowance	22,545		21,500	22,884		21,332	
			Lump addition for increase in pay of Assistant Surgeons				25,000		...	
				6,69,319		6,57,700	6,68,938		6,21,150	
			Deduct—Recoveries from Dist. Boards	1,42,560		1,35,700	1,40,400		1,42,856	
			Deduct—Probable Savings	4,000	5,22,759	—	16,238	5,12,300	...	4,81,500
	Establishment—	104	105	Civil Surgeon's Clerks 45 (30—4—50), 37 (20—2—30), 23 (15—1—20)	(e) 11,457		40,300	41,563		40,200
			Midwives and Dais			100				
107		110	Servants, 3 (7) (c), 103 (6), 4 (5)	7,881		7,600	7,665		7,555	
			Royal Bonus			...	...		—4	
				49,338			49,228			
Allowances—	For rounding			77	49,261		30	49,198	47,751	
	Travelling Allowance of Officers .			43,000		42,800	38,000		40,027	
	Do Establishment			2,104		2,000	2,000		1,879	
	Grain compensation allowance .			...		200	...		...	
					45,104		45,000	40,000	41,906	
Supplies and Services—	Purchase and repair of type-writers, etc.			72		49	72		15	
	Cost of Medicine for Civil Stations			...		1,021	...		743	
	European medicines supplied from Europe (contract)					509	...		608	
	Freight paid on ditto .						...		24	
	Purchase of Tents (b) .			2,000		2,500	2,500		16	
	Do. of bicycle .			90		..	...		..	
					2,162		4,040	2,572	1,406	
Carried over				6,19,286		6,19,070	6,04,070	5,72,368		

- (a) Two-thirds of the pay of one of these, *viz.*, the Assistant Surgeon, Kurki, at Rs. 165 per mensem is debitable to Public Works Department.  
 (b) Under the control of the Sanitary Commissioner.  
 (c) Includes 1 at 7 and for 6 months only and Rs. 15 on account of Allowance.  
 (d) Represents a allowance for conducting post mortem examination.  
 (e) Includes 1 at 30 for 6 months and Rs. 69 for allowances.

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DETAILED ACCOUNT No. 4A - MEDICAL - MEDICAL ESTABLISHMENT. - *contd.*

*Vide* APPENDIX, PAGE 172

DETAILED ACCOUNT NO 24B.—MEDICAL—HOSPITALS AND DISPENSARIES.

*Vide* APPENDIX, PAGE 172.

## SUMMARY

DETAILS										
Salaries	1	1	Medical College Hospital.							
	8	7	Hospital Steward 1 (250-20-350)	3,-40			3,900			
			Assistant Surgeons, House Surgeons and Physicians, 1 (70-120)	(a)						
			1 (165) 5 (130)	10,080	5,300		11,138			
	2	2	Lady Superintendent and Assistant, 1 (200) 1 (125)	3,900	3,200		3,150			
		1	Lady doctor (200)	2,400		500				
	Establishment—	8	9	Compounders, 1 (30), 1 (20), 2 (15), 2 (10)	1,920	1,200		1,420		
		22	22	Nurses, 4 (85 5 100) 6 (60-5-80) 6 (40 5-55), 6 (20-5 30)	13,320	1,700		12,240		
		2	2	Store keepers and Assistants, 1(15), 1 (10)	300	200		300		
		2	2	Clerks, 1(40-1-60) 1(30-2-40)	588	600		720		
89		92	Servants 4 (2), 1(20), 4 (16), 3(15), 1(13), 31 (8), 34(7), 11(6), 1 (5)	9,912	4,800		7,299			
		Limit provision for extra staff for the European Ward	1,032							
Allowances—			Travelling allowance		27,372	11,500		21,970		
			Gun compensation allowance			300				
Supplies and Services—						300				
						300				
							600			
			Country medicines	3,000	1,000		3,000			
			Medical Store and Instruments	10,000	10,000		10,000			
			Diet	7,800	3,000		5,200			
			Clothing and bedding for patients	4,000	1,500		2,700			
			Purchase and repair of furniture	1,000	600		700			
			Purchase and repair of typewriters, etc.	18	500		525			
			Uniforms for Nurses, Compounders and Servants	2,411	1,000		1,308			
Contingencies—			Charges for conservancy and upkeep of grounds	10,310	7,400		13,600			
					44,569	25,000		37,033		
			Postage and telegram charges	600	100		510			
			Country Stationery	300	200		200			
			Miscellaneous	1,300	3,500		1,000			
			Telephone charges	170	170		170			
			Pay of menials	1,740	400		1,302			
			Contingencies for Lady Superintendent and Assistant	1,250	630		962			
			Boarding charges	8,040	2,000		6,980			
					13,400	7,000		11,074		
				1,05,801			88,274			
				61			26			
		For rounding								
		Total Medical College Hospital.		1,05,800		52,600		88,300		

(a) Includes Rs 360 for house-rent allowance.

(a) Two-thirds of the pay of the Bunk Establishment, *viz*, Compounders, Dressers, etc., 1 (15), 1 (12), 1 (10), 1 (9-8-0), Clerk, 1 (20, and Servants, and 2 (7) and 5 (6) is debitable to the Public Works Department

	Rs.
	1 25 0

1201

# UNITED PROVINCES OF AGRA AND OUDH—EXPENDITURE.

DETAILED ACCOUNT No. 24C.—MEDICAL—SANITATION AND VACCINATION.  
Vide APPENDIX, PAGES 172 AND 189.

Vide APPENDIX, PAGES 112 AND 103.

SUMMARY.		Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Superintendence		1,02,460		97,900		98,000		92,594	
Lump provision for Bovine Lymph Depot charges		23,800		20,000		18,200		16,294	
Special grants for sanitary purposes		4,74,600		16,35,200		4,74,100		12,65,719	
Expenditure in connection with the sanitary classes at the Medical College, Lucknow		7,140		500		...		...	
Charges in connection with malaria investigation		...		(b) 31,000		...		(a) 29,375	
Purchase of quinine for free distribution		...		8,000		...		2,600	
District sanitation charges		...		600		...		1,860	
Special grant for improvement of the route to Kedarnath and Badrinath		1,10,000		10,000		...		...	
Special non-recurring grant for sanitary improvement		12,08,500		...		9,25,000		...	
Secretary, Sanitary Board		11,200		11,100		11,600		10,977	
Recurring grant for improvement in sanitation		6,62,000		...		6,00,000		...	
Charges for Municipal Health and Sanitary Officers		65,000		25,000		75,000		801	
<b>Total</b>			26,64,700		18,43,300		22,01,900		14,20,220
		<b>DETAILS.</b>							
		<b>Superintendence.</b>							
Salaries	1	1	Sany. Commr. and Suplt. Genl. of Vacc. (1,500—60—1,800)	18,720	18,500	18,000	17,452		
	4	4	Deputy Sany. Commrs., 2(800), 1(600), 1(500)	32,400	31,100	30,000	25,662		
			Staff Allowances to do. 2(200)	4,800	4,600	4,800	3,673		
	3	3	Exchange Compensation Allowance	2,670	2,500	2,475	2,321		
			Lump provision for the appointment of a public analyst	4,700	...	...	...		
Establishment—			<b>Total</b>	63,290		55,275			
			For rounding	...		35			
			Deduct—Probable Savings	1,583	61,707	...	55,310	49,108	
	2	2	Clerks 1(200—10—250), 1(101—200)	4,500		4,500			
	3	3	Clerks, 1(100), 1(80) and 1(60)	2,880		2,880		12,894	
Allowances—	13	13	Ditto, 2(50), 1(45), 1(41), 1(40), 1(38), 2(35), 1(30), 4(25)	5,568	13,000	5,424			
	21	21	Servants, 1(10), 1(8), 3(7), 14(6), 1(5), 1(3)	1,572	1,500	1,536	1,174		
			Royal Bonus	...	...	...	2		
			<b>Total</b>	14,520		14,340		14,070	
			Travelling Allowance of Officers	9,900	9,000	9,000	9,436		
Supplies and Services—			Ditto of Establt.	2,000	2,000	2,000	1,851		
			Grain compensation allowance	...	100	...	...		
			<b>Total</b>	11,900		11,100		11,287	
			Medical Stores (Contract)	...	...	...	598		
			Purchase of Tents	...	...	...	6,463		
Contingencies—			Purchase of Books and Periodicals	500	500	500	393		
			Purchase and repair of type-writers and duplicators	225	50	50	406		
			Purchase of travelling microscope and outfits, etc.	400	1,835	2,835	...	7,860	
			Telephone Charges	150	150	150	225		
			Tour Charges (Contract)	2,700	2,800	2,900	1,197		
Salaries—			Carriage of tents (Contract)	...	100	...	589		
			Liveries and Clothing	190		97	145		
			Fixed Contingent Allowance to Deputy Sanitary Commissioners, 4(60)	2,880	2,885	2,880	1,844		
			Mortuary Allowance to private Medical Practitioner	1,152	1,200	1,152	1,219		
			Contract Contingencies—						
Establishment—			Service Postage and Telegram Charges	4,670	4,500	4,720	3,618		
			Purchase and Repair of Furniture	300	300	300	383		
			Country Stationery	30	30	30	29		
			Office Expenses and Miscellaneous	1,100	1,200	800	981		
			Pay of menials	36	50	36	39		
Allowances—			<b>Total</b>	13,208		13,215		10,269	
			<b>Total Superintendence</b>	1,02,460		97,900		92,594	
			<b>Secretary, Sanitary Board.</b>						
	1	1	Secretary (500)	6,000	6,000	6,000	6,000		
	2	2	Clerks 1(60—4—80), 1(40—4—60)	1,392	1,372	1,296	1,322		
Contingencies—	5	5	Servants 1(8), 3(7), 1(5)	408	408	408	406		
			Travelling allowance of non-official members attending meetings	1,800	1,780	1,704	1,728		
			Travelling allowance of Secretary and Establishment	1,200	1,200	1,200	1,231		
			Grain compensation allowance	600	600	1,000	621		
			<b>Total</b>	...	20	...	...		
Salaries—			Office rent	720	720	720	720	1,852	
			Postage and telegram charges	300	275	400	140		
			Pay of menials	48	48	48	48		
			Warm Clothing	...	27	...	...		
			Purchase of furniture	50	30	50	...		
Establishment—			Hot and cold weather charges	140	100	140	117		
			Miscellaneous	300	300	300	372		
			<b>Total</b>	1,558		1,685		1,897	
			For rounding	11,158		11,589			
			<b>Total Secretary, Sanitary Board</b>	42		11			
Allowances—			<b>Total</b>	11,200		11,100		10,977	

(a) Includes Rs. 801 on account of Exchange compensation allowance.

(b) Do. Rs. 1,000

## DETAILED ACCOUNT NO. 24D.—MEDICAL.—GRANTS FOR MEDICAL PURPOSES.

Vide APPENDIX, PAGE 172.

		Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SUMMARY.									
Expenses in connection with the Bubonic Plague		3,00,000		2,63,000		3,00,000		1,93,246	
Grant to Pasteur Institute at Kasauli (a)		2,000		4,200		4,200		2,008	
Grants for rates and taxes for Indian Nursing Association (a)		644		644		644		606	
Grants-in-aid to Dufferin Fund		21,658		15,456		15,458		18,000	
Grant to the King Edward Sanitarium at Bhowali		17,600		21,000		12,000		12,000	
District Epidemic Charges (a)		2,400		1,100		2,400		1,308	
Grants to the Cottage Hospital, Mussoorie		2,000		2,000		2,000		2,000	
Grants-in-aid to St. John's Ambulance Association		1,500		1,500		1,500		1,500	
Do to the Imperial Hospital at Dehra Dun		1,000		1,000		1,000		...	
Do for tuberculine treatment		5,000		10,000		5,000		...	
Do for training Female Medical Assistants		...		800		...		...	
		3,53,802				3,44,202			
For rounding		2				2			
Total			3,53,800		3,20,700		3,44,200		2,30,608
DETAILS.									
Salaries—	Numbers.								
	1913-14. 1914-15.								
		Expenses in connection with the Bubonic Plague.							
		Commissioned Medical Officers							
		Military Commissioned Officers							
		Assistant Surgeons							
		Sub-Assistant Surgeons							
		Allowance to Sub-Assistant Surgeons							
		Superintendents and other Plague Officers							
		Special Health Officer on plague duty							
		Exchange Compensation Allowance							
		Horse allowances							
		Compounders and Dressers							
		Menial Servants							
		Bonus to Government Servants							
		Travelling Allowance							
		Grain Compensation Allowance							
		Diet of Patients							
		Clothing of Patients							
		Cost of Medicines and Instruments							
		Cost of disinfecting materials and apparatus							
		Cost of erecting Huts							
		Purchase of Tents							
		Bat traps, etc.							
		Purchase and repair of typewriters, etc.							
		Inoculation Charges							
		Hospital Charges							
		Service Postage and Telegram Charges							
		Country Stationery							
		Other Items							
		Pay of menials							
		Rewards for destruction of rats							
		Grants-in-aid to Municipalities for plague preventive measures							
		Charge for plague research commission							
		Total Expenses in connection with the Bubonic Plague.							
		(b) 3,00,000							
		2,63,000							
		(c) 3,00,000							
		1,93,246							

(a) Under the control of the Inspector-General of Civil Hospitals.

(b) Lump allotment for the whole Province and includes Rs. 4,000 on account of Exchange Compensation Allowance.

(c) Do.

do.

2,500

do.

do.



## DETAILED ACCOUNT NO. 24E.—MEDICAL.—MEDICAL SCHOOL AND COLLEGE.

Vide APPENDIX, PAGE 172.

SUMMARY.		Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Medical College, Lucknow		1,13,900		93,480		87,900		67,657	
Medical School (Agra)		42,505		47,519		38,145		33,448	
New Sub-Assistant Surgeon's Class		10,000		9,000		10,000		9,378	
Female Medical School		15,228		15,201		15,228		11,056	
For rounding		1,81,633	33			1,51,273	27		
<b>Total</b>			1,81,600		1,65,200		1,51,300		1,21,539
<b>DETAILS</b>									
<b>Medical College, Lucknow.</b>									
Salaries—	1	1	Principal (1,500)	18,600		14,100		13,800	15,696
			Staff allowance to Principal 1 (150)	1,800		1,500		1,800	...
	5	7	Professor and Lecturers 1 (1,150) 2 (1,050), 1 (350—50—500), 1 (200), 1 (110), 1 (100)	54,480		37,500		42,012	(b) 26,026
			Allowances to ditto, 1 (150), 1 (100—10—150), 2 (100)	1,560		...		...	...
	...	1	Assistant Surgeon 1 (130)	1,560		...		...	...
	6	7	Demonstrators 6 (130), 1 (100) for 5 months	16,160		11,500		12,500	7,513
			Allowance to ditto 3 (125), 6 (25),						
	4	4	Exchange Compensation Allowance	3,823		2,500		2,869	1,782
	6	6	Dissecting, Pathological, Physiological, Bacteriological Department Assistants 1 (20), 2 (20—30), 1 (20—40), 1 (10—20), 1 (10)	(a), 1,860 900	95,823	67,500		72,981	51,017
	1	1	Artists (75)	1,860		1,300		1,476	583
Establishment —	4	4	Clerks 1 (60—4—80), 1 (50—2—60), 1 (40—2—50), 1 (40)	2,448		2,200		2,352	1,730
	1	1	Librarian, 1 (30—4—50)	408		406		480	330
	32	28	Servants 1 (15), 1 (12), 2 (10), 4 (8), 16 (6), 4 (7)	2,436	8,052	2,300	7,100	2,580	1,687
			Travelling Allowance	1,000		850		1,000	155
			Grain compensation allowance	...	1,000	150	1,000	...	155
			Medical Stores purchased in the country	2,500		2,500		2,500	3,922
			Ditto from Europe						1,184
			Freight on ditto						99
			Purchase and repair of typewriters, etc.	36		50		50	17
			Feed of bullocks	...		...		100	...
Supplies and Services—			Scholarships	3,348		3,720		2,220	2,882
			Prizes and Rewards	400		300		400	223
			Books and Journals	1,800		2,800		800	468
			Uniforms of Servants	60		140		143	...
			Running of gas plant	...		...		...	273
					8,144		9,510		6,213
			Postage and telegram charges	600		300		300	134
			Telephone charges	170		170		170	139
			Pay of menials	144				72	14
			Miscellaneous	2,100		2,500		2,000	2,075
Contingencies.					3,014		2,979		2,362
			<b>TOTAL</b>		1,18,033			2,542	
			Deduct probable savings and for rounding		10,033			8,274	
<b>Total College</b>				1,08,000		88,080		82,250	67,657

(a) Includes Rs. 300 on account of Honorarium.

(b) Includes Rs. 4,322 on account of gross charges of the Lucknow Medical College, Lucknow, for the month of April 1913.



DETAILED ACCOUNT NO. 24E.—MEDICAL.—MEDICAL SCHOOL AND COLLEGE.  
*Vide* APPENDIX, PAGE 172.

	Numbers.		DETAILS.	Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			Brought forward		1,03,000		88,080		82,250		67,657
			<b>Hostel Charges.</b>								
	1		House-keeper (60)	720		720		720			
...	30		Servants, 1 (15), 1 (12), 1 (10), 1 (8),	(a)							
			14 (7), 6 (6), 1 (5)	2,412		1,500		1,692			
			Dieting charges	2,235		1,560		1,560			
			Washing charges	248		180		180			
			Other contingencies	2,290		1,440		1,517			
				7,905				5,669			
			For rounding	5				19			
			TOTAL HOSTEL		7,900		5,400		5,650		
			<b>Total Medical College, Lucknow</b>		1,13,900		93,480		87,900		37,657
			<b>Medical School (Agra).</b>								
			Principal (allowance 250)	3,000		3,000		3,000		3,000	
Salaries—	7	7	Lecturers, 3 (300), 1 (265), 1 (230),								
			2 (100)	19,140		14,400		17,400		12,400	
	1	1	Lady Doctor (300)	3,600		1,200		1,200		1,200	
	9	9	Sub-Assistant Surgeons, 1 (70), 1								
			(60), 4 (30), 3 (15)	3,540		3,540		3,420		3,382	
			House-rent to Sub-Assistant Sur-								
			geons, 3 (4)	144		144		144		149	
Establishment—	2	2	Writers, 1 (50), 1 (25)	900	29,124	900	22,284	900	25,164	900	20,131
			Allowance to Librarian (20)	240		240		240		240	
	8	8	Servants, 1 (10), 2 (8), 1 (7), 4 (6)	684		900		684		839	
Allowances—			Travelling Allowance		1,824	100	2,040	150	1,824	113	1,979
			Grain Compensation Allowance	...	150	50	150	...	150	...	113
Supplies and Ser-			Medical Stores supplied from							3,087	
vices—			Europe	...		10,000		2,500		219	
			Freight paid on ditto	...						...	
			Ditto purchased in the	2,500						...	
			country								
			Scholarships	1,696		1,900		1,696		1,425	
			Prizes and Rewards	386		400		286		275	
			Purchase of Books	500		4,500		500		487	
			Purchase and repair of typewriters,	18		18		18		15	
			etc.								
Contingencies—			Contract Contingencies—		5,100		16,818		5,000		5,508
			Service Postage and Telegram								
			Charges	110		400		110		150	
			Rates and Taxes	726		826		726		505	
			Miscellaneous	3,000		2,934		3,000		3,625	
			Pay of menials	360				360		...	
					4,196		14,160		4,196		4,280
			<b>Hostel Establishment.</b>								
Establishment,	1	1	Superintendent (50)	600		600		600		550	
etc.—	3	3	Monitors (3)	108		80		108		90	
	2	3	Servants, (6)	216		...		216		...	
			Miscellaneous	560		1,060		560		471	
			Rates and Taxes	327		327		327		326	1,437
					1,811		2,067		1,811		
			<b>Total Medical School (Agra)</b>		42,505		47,519		38,145		33,448

(a) Includes 4 @ 7 and 1 @ 6 for 6 months only.

## UNITED PROVINCES OF AGRA AND OUDH—EXPENDITURE.

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## UNITED PROVINCES OF AGRA AND OUDH—EXPENDITURE.

## DETAILED ACCOUNT No. 24F.—MEDICAL.—Lunatic Asylum.

Vide APPENDIX, PAGE 190.

DETAILED ACCOUNT NO. 24F.—MEDICAL.—Lunatic Asylum.											
Fide APPENDIX, PAGE 190.											
	Numbers.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DETAILS.											
Lunatic Asylum.											
Salaries—	3	3	Superintendents, 1 (650) and 2 (250) Allowance . . .	13,800		13,800		15,000		13,469	
	2	2	Deputy Superintendents, 1 (300) and 1 (150) . . .	5,400		6,600		5,400		6,600	
	1	1	Assistant Superintendent (130) . . .	1,560		1,560		1,560		1,635	
	3	3	Staff allowance, 1 (400), 2 (75) . . .	6,600		6,200		6,600		5,225	
	2	2	Exchange Compensation Allowance . . .	1,069		1,100		1,144		1,342	
	3	4	Sub-Assistant Surgeons, 1 (65), 2 (55), 1(45) . . .	(a) 3,000		2,340		2,310		2,160	
					31,429		31,600		32,044		30,231
Establishment—	3	4	Compounders and Dressers, 1 (15), 2 (12), 1 (10) . . .	588		470		468		445	
	1	1	Overseer and Darogah (100) . . .	1,200		(b)		1,200		100	
	4	4	Matrons, 1 (75), 1 (70), 2 (60) . . .	3,180		3,050		2,280		2,557	
	143	143	Guards, 1 (100), 1 (20), 3 (15), 7 (12), 16 (10), 28 (9), 54 (8), 33 (7) . . .	15,888		15,800		13,752		13,617	
	2	3	Clerks, 1 (40) and 2 (25) . . .	1,080		1,080		1,080		1,238	
	30	29	Servants, 5 (10), 3 (8), 3 (7), 10 (6), 6 (5), 2 (4) . . .	2,316		2,300		2,638		2,095	
			Royal Bonus . . .	...		...		...		—3	
			Lump addition for revision of establishment . . .	220		...		4,244		...	
			For rounding . . .	24,472 31				25,662 10			
					24,503		22,700		25,672		20,040
Allowances—			Travelling Allowance . . .	30		100		30		—63	
			Grain Compensation Allowance . . .	...	30	360	460	...	30	...	—63
Supplies and Services—			Diet of Patients . . .	59,302		68,500		58,000		58,311	
			Clothing of Patients . . .	5,150		7,100		5,150		4,778	
			Clothing of Warders . . .	640		1,331		9		890	
			Purchase and repair of typewriters, etc. . .	18		19		18		12	
			Medicines (Contract) . . .	320		280		280		227	
			European Medicines(Provl. Contract) . . .	969		1,100		950		1,084	
			Factory Charges ( Ditto ) . . .	5,792		6,000		5,500		5,049	
			Maintenance of garden (Non-contract) . . .	480		600		480		836	
			Subsistence Allowance to discharged Lunatics (Contract) . . .	290		250		290		233	
					72,961		85,180		70,677		71,420
Contingencies (contract)—			Service Postage and Telegram Charges . . .	90		100		90		119	
			Rates and Taxes . . .	2,464		2,000		2,464		1,976	
			Office Expenses and Miscellaneous . . .	4,513		7,960		4,513		6,276	
			Pay of menials . . .	1,710				1,710		1,116	
					8,777		10,060		8,777		9,487
			Total Lunatic Asylum . . .		1,37,700		1,50,000		1,37,200		1,31,124

(a) Includes Rs. 360 on account of local allowance.  
(b) Includes under Deputy Superintendents.

DETAILED ACCOUNT No. 24G.—MEDICAL.—Chemical Examiner.  
Vide APPENDIX, PAGE 172.

	Numbers.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Salaries--</i>											
	1	1	Chemical Examiner, (1,250-70-1,500)	18,000		23,300		18,000		16,817	
	1	2	Assistant Chemical Examiner (200-10-250) 1 (130)	4,560		3,000		3,000		3,000	
	1	1	Exchange Compensation Allowance	1,125		1,400		1,125		1,046	
					23,685		27,700		22,125		20,863
<i>Establishment--</i>											
	2	2	Clerks, 1 (60) and 1 (20)	960		1,100		960		1,020	
	9	9	Servants, 1 (25), 1 (10), 7 (6)	924		850		864		858	
<i>Allowance--</i>					1,884		1,950		1,824		1,878
			Travelling Allowance	50		1,210		50		64	
			Grain Compensation Allowance	...		40		...		...	
<i>Supplies and Services--</i>					50		1,250		50		64
			Medical Stores and Chemicals		5,000		5,000		5,000		5,004
<i>Contingencies--</i>											
			Service Postage and Telegram Charges (Contract)	600		750		500		506	
			Office-rent	1,200		1,200		1,200		1,200	
			Rates and Taxes (Contract)	888		400		138		96	
			Purchase and repair of type-writers and duplicators	18		16		18		18	
			Purchase of Books and Periodicals	700		700		700		701	
			Petty Construction and Repairs	250		250		250		250	
			Miscellaneous (Contract)	2,200		2,000		2,200		2,254	
			Pay of Menials	84	5,940	84	5,400	84	5,090	71	5,096
					36,559				34,089		
			For rounding		59				89		
			<b>Total</b>		36,500		41,300		34,000		32,905

## 25.—POLITICAL.

	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
<i>IMPERIAL.</i>		Rs.	Rs.	Rs.	Rs.
Political Agents	25 A	9,500	9,000	9,300	8,822
Refugees and State Prisoners	25 B	95,700	95,000	94,300	94,256
		1,05,200		1,03,600	
For rounding		200		400	
<b>TOTAL IMPERIAL</b>		<b>1,05,000</b>	<b>1,04,000</b>	<b>1,04,000</b>	<b>1,03,078</b>
<i>PROVINCIAL.</i>					
Political Agents	25 A	1,000	1,000	1,000	913
Durbar Presents and Allowances to Vakeels, etc.		1,000	...	1,000	432
Miscellaneous	25 C	7,800	2,000	7,600	2,794
		9,800		9,600	
For rounding		200		400	
<b>TOTAL PROVINCIAL</b>		<b>10,000</b>	<b>3,000</b>	<b>10,000</b>	<b>4,139</b>
<b>TOTAL</b>		<b>1,15,000</b>	<b>1,07,000</b>	<b>1,14,000</b>	<b>1,07,217</b>

## UNITED PROVINCES OF AGRA AND OUDH—EXPENDITURE.

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## UNITED PROVINCES OF AGRA AND OUDH—EXPENDITURE

DETAILED ACCOUNT No 35A —POLITICAL.—POLITICAL AGENCIES											
Vide APPENDIX, PAGE 172.											
	Numbers			Budget Estimate, 1914-15		Revised Estimate, 1913-14		Budget Estimate, 1913-14		Accounts, 1912-13	
	1913-14.	1914-15		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
IMPERIAL											
			Agency with the ex-Amin of Afghanistan Dehra Dun—								
Salaries—	1	1	Assistant (225) (a)		2,700		2,700		2,700		2,700
Establishment—	1	1	Clerk (92) (c)	1,104		1,080		960		960	
	18	18	Servants, 1 (11), 1 (1), 2 (8), 4 (7), 1 (6-8), 7 (7) (b), 2 (2) (b)	1,140		1,140		1,140		1,091 12	
			Rent of Land								
				2,211 5				2,100 32			
			For rounding		2,239		2,200		2,132		2,063
Allowances—			Travelling Allowance		1,900		1,600		1,900		1,594
CONTINGENCIES											
			Livestock and Clothing	165		70		70		161	
			Country Stationery	20		10		20		6	
			Service Postage and Telegram Charges	150		100		150		100	
			House-rent	1,212		1,212		1,212		1,212	
			Rates and Taxes	310		310		310		310	
			Office Expenses and Miscellaneous	776		770		776		650	
			Purchase of books, newspapers and periodicals	30	2,601	28	2,500	30	2,508		2,465
					9,500		9,000		9,500		8,822
PROVINCIAL											
			Political Agency at Benares								
Establishment—	1	1	Clerk (20)	240		250		240		240	
	4	4	Servants, 1 (10), 3 (6)	336		336		336		308	
Allowances—			Travelling Allowance		576 35		586 50		576 35		548 18
CONTINGENCIES											
			Clothing of Peons	43		..		..		..	
			Country Stationery	30		20		30		1	
			Service Postage and Telegram Charges	125		175		125		157	
			Pay of menials	..		..		..		18	
			Office Expenses and Miscellaneous	200	398	169	364	200	355	171	
			For rounding		1,009 9				966 34		347
					1,000		1,000		1,000		913
					10,500		10,000		10,300		9,735

(a) Allowed free quarters for 6 months at Mussooree.

(b) 7 at (7) for 5½ months and 2 (2) for six months.

DETAILED ACCOUNT No. 25B.—POLITICAL—REFUGEES AND STATE PRISONERS.											
Vide APPENDIX, PAGE 172.											
SUMMARY				Budget Estimate 1914-15.		Revised Estimate, 1913-14		Budget Estimate, 1913-14		Accounts, 1912-13.	
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Charges on account of State Prisoners . . . . .					6,500		6,500		5,000		4,882
Refugees—											
CHARGES ON ACCOUNT OF HIS HIGHNESS THE EX-AMIR OF AFGHANISTAN . . . . .				64,500		64,300		64,600		66,151	
CHARGES ON ACCOUNT OF AFGHAN REFUGEES DEPORTED FROM PERSIA—											
Allowance to Sardar Musa Jan . . . . .				19,200		19,200		19,200		19,200	
House-rent to do . . . . .				2,500		2,500		2,500		2,500	
Allowance to Sardar Abdul Rahman Khan . . . . .				3,000		2,500		3,000		1,523	
					89,200		88,500		89,300		89,374
Total . . . . .					95,700		93,000		94,300		94,256
DETAILS.											
Allowance to State Prisoners—		Charges on account of State Prisoners.									
		Allowance to other State Prisoners . . . . .		6,531		6,500		5,000		4,882	
		For rounding . . . . .		31							
		Total charges on account of State Prisoners . . . . .			6,500		6,500		5,000		4,882
Allowance to Refugees—		Numbers									
		1913-14	1914-15								
Establishment—				(CHARGES ON ACCOUNT OF HIS HIGHNESS THE EX-AMIR OF AFGHANISTAN							
		Allowance to ex Amir . . . . .			60,000		60,000		60,000		61,660
		2 2		Police Guard Establishment (8-14)							
		8 5		Mehawats and Charkutai, 1 (5), 3 (8-8), 4 (3-8) . . . . .							
Allowance—				213		200		213		168	
				582		580		582		566	
Supplies and Services—					795		780		795		734
					175		100		175		29
Contingencies—				2,660		2,500		2,660		2,388	
				200		200		200		200	
					2,860		2,700		2,860		2,588
				12		12		12		10	
				10		50		50		62	
				60		60		60		1,068	
				600		598		600			
					682		720		722		1,140
					64,512				64,552		
					12				48		
					64,500		64,300		64,600		66,151

DETAILED ACCOUNT No. 25C.—POLITICAL.—MISCELLANEOUS.

	Numbers									
	1913-14.	1914-15.								
Establishment, etc.—			Travelling and halting allowance to Commissioned Indian Military Officers, civil officials and non-officials attending Durbar . . . . .	5,000		...		5,000		...
			Construction of Boundary Pillars (Divisional Contract) . . . . .	1,616		1,000		1,616		1,146
			Miscellaneous Charges—							
			Clerk . . . . .	...		...		...		20
			Servants . . . . .	...		...		...		28
			Travelling Allowance . . . . .	...		50		...		110
			Contingencies . . . . .	1,200		950		1,000		1,490
				7,816				7,616		
			For rounding . . . . .	16				16		
			Total . . . . .		7,800		2,000		7,600	2,704

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.					
	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13
<i>IMPERIAL.</i>					
Veterinary and Stallion Charges	26A	Rs. 22,000	Rs. 15,000	Rs. 21,000	Rs. 17,457
Census	26L	...	2,000	...	17,952
TOTAL IMPERIAL		22,000	17,000	21,000	35,409
<i>PROVINCIAL.</i>					
Provincial Museums		19,800	20,500	18,000	16,880
Imperial Institute		100	...	100	2
Veterinary and Stallion Charges	26A	1,58,100	1,43,600	2,02,100	1,02,764
Agriculture	26B	5,65,600	5,69,400	5,78,200	5,26,162
Public Exhibitions and Fairs	26C	33,700	23,000	34,000	18,925
Botanical and other Public Gardens	26D	3,02,800	3,60,800	3,32,300	3,95,517
Emigration	26E	1,900	1,600	1,900	1,592
Registration of Railway Traffic	26F	8,500	8,300	8,700	8,601
Provincial Statistics	26G	17,800	20,900	13,600	13,234
Preservation and Translation of Ancient Manuscripts		1,000	800	1,000	1,063
Gazetteer and Statistical Memoirs		...	...	...	—4
Registrar of Co-operative Credit Societies and Joint Stock Companies	26H	89,200	71,700	69,100	66,638
Miscellaneous	26I	21,100	31,100	20,100	54,755
Refunds		500	1,000	500	533
Inland labour transport		100	...	100	...
Inspector of Factories	26J	13,200	16,300	15,500	15,413
Donations to Scientific Societies—					
Bombay Natural History Societies		...	...	...	2,000
Steam Boiler Inspection Establishment	26K	...	...	...	—743
Special non-recurring grant for Agriculture and allied objects given by India		...	...	60,000	...
For rounding		12,38,400 600		13,60,200 200	
TOTAL PROVINCIAL		12,39,000	69, 0 00	13,60,000	12,28,332
TOTAL		12,61,000	12,86,000	13,81,000	12,63,741

DETAILED ACCOUNT No. 26A.—SCIENTIFIC., ETC., DEPTS.—VETERINARY AND STALLION CHARGES.  
*Vide APPENDIX, PAGE 172.*

	Numbers.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			HEAD-QUARTER CHARGES.								
			IMPERIAL.								
			Superintendence.								
Salary	2	2	Superintendents, 1(940), 1 (780)	20,640		14,100		19,630		16,430	
	2	2	Exchange Compensation Allow- ance	1,290		900		1,230		1,027	
				21,930				20,910			
			For rounding	70				90			
			Total Imperial		22,000		15,000		21,000		17,457

## DETAILED ACCOUNT No. 26A.—SCIENTIFIC, ETC., DEPTS.—VETERINARY AND STALLION CHARGES.

Vide APPENDIX, PAGE 172.

	Numbers.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			Total Imperial Brought forward . . .		22,000		15,000		21,000		17,457
			PROVINCIAL.								
Allowances—			Superintendence.								
			Travelling Allowance of Superintendent . . .		8,000		6,000		8,000		6,497
			Subordinate Establishment.								
Salaries—	1	2	Deputy Superintendent, 1 (175), 1 (150) for 2 months . . .		2,400		1,800		1,800		1,800
Establishment—	18	18	Inspectors, 2 (100), 5 (85), 11 (75) .	17,400		16,500		17,280		15,547	
	1	1	Stipend, (75) . . .	900				900		46	
	2	2	Farm overseers, 1 (85), 1 (75) . . .	1,920				...		...	
	9	9	Clerks, 1 (80-5-120), 1 (50-3-65), 2 (40-2-50), 3 (30-2-40), 2 (20-2-30)	4,752		4,700		4,711		4,866	
	31	31	Servants, 2 (8), 3 (7), 8 (6) and 18 (5)	2,100		2,800		2,076		2,285	
	15	15	Veterinary Assistant and Salutrics, 2 (40), 13 (30) . . .	5,640		4,300		5,640		4,080	
			Royal Bonus . . .	...		...		...		—15	
			Lump provision for Experimental Station, Lucknow . . .	432		...		...		...	
Allowances—			Travelling Allowance of Officers . . .	1,800	33,144	1,000	28,300	...	30,607	...	26,809
			Travelling Allowance of Establish- ment . . .	10,500		10,000		12,300		10,780	
			Allowance to Veterinary Overseers and Assistants . . .	360		850		360		340	
Supplies and Services—			Grain Compensation Allowance . . .	...	12,660	100	11,950	...	12,650	...	11,120
			Prizes at Horse Fairs and Shows . . .	1,600		1,600		1,600		2,075	
			Purchase of Books and Periodicals . . .	181		450		481		464	
			Compensation to owners of animals destroyed under the Glanders and Farcy Act . . .	1,000		1,000		3,000		55	
Contingencies—			Construction of building for the Kheri cattle farm . . .	3,000	6,081	4,530	7,580	6,000	11,081	...	3,194
			Warm clothing . . .	22		22		22		...	
			Office Rent . . .	180		180		180		230	
			Service Postage and Telegram Charges (contract) . . .	2,030		1,648		2,030		1,687	
			Country Stationery . . .	140		100		140		104	
			Purchase and Repair of Furniture . . .	450		450		450		529	
			Carriage of Tents and Records . . .	600		250		600		229	
			Miscellaneous . . .	1,800		...		1,800		2,483	
			Pay of Menials . . .	60	5,282	2,650	5,300	60	5,282	...	5,262
			Hospitals and Dispensaries.		67,567		60,930		69,430		54,682
Supplies and Services—			Drugs and Instruments (contract) . . .	3,250		2,000		3,250		1,191	
			Country Medicines ( do. ) . . .	200		100		200		54	
			BREEDING OPERATIONS.		3,450		2,100		3,450		1,245
Establishment—	4	9	Servants, 7 (6), 2 (5) . . .		624		170		348		...
Supplies and Services—			Purchase of Stallions . . .	12,100		12,000		12,100		9,885	
			Stable, Feed and Keep of Stallions (contract) . . .	5,500		4,300		5,500		4,508	
			Road Expenses of Stallions (con- tract) . . .	1,900		1,700		1,900		1,772	
			Purchase of Bulls . . .	7,950		3,500		3,500		7,109	
			Stable, Feed and Keep of Bulls (con- tract) . . .	14,642		3,000		8,192		5,398	
			Road Expenses of Bulls (contract) . . .	...		...		...		82	
			Gear and Clothing ( do. ) . . .	1,300		1,800		1,300		1,793	
			Coolie labour . . .	3,000		600		2,500		312	
			Purchase of Tents . . .	...		3,500		3,500		...	
			Purchase of implements . . .	100		100		100		100	
			Maintenance of premises . . .	200		2,200		200		193	
			Feed and keep of sheep breeding experiments . . .	2,000		2,000		2,000		...	
Contingencies—			Muttra Bull farm . . .	12,000	60,692	25,000	64,700	42,674	83,466	...	31,152
			Miscellaneous Contingencies . . .		800		700		400		322
			Lump provision for purchase of Serum from the Imperial Labora- tory at Muktesar . . .		25,000		15,000		30,000		15,363
			Accommodation for animals under investigation and experiments at the experimental station at Luck- now . . .		...		...		15,000		...
			For rounding . . .		1,58,133		...		2,02,094		...
			33						6		
			TOTAL PROVINCIAL . . .		1,58,100		1,43,600		2,02,100		1,02,764
			Total . . .		1,80,100		1,58,600		2,23,100		1,20,221



DETAILED ACCOUNT No. 26B.—SCIENTIFIC, ETC., DEPARTMENTS—AGRICULTURE.  
Vide APPENDIX, PAGE 172

SUMMARY.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14		Budget Estimate, 1913-14.		Accounts, 1912-13.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Superintendence			58,748		47,300		58,004		44,500	
Agricultural Staff			1,22,820		1,13,300		1,36,430		1,22,260	
Agricultural College			1,05,105		89,000		97,391		99,780	
Experimental Farms			1,71,570		2,02,400		2,03,620		1,70,109	
Agricultural Experiments			1,07,380		1,17,400		82,790		89,513	
		For rounding	5,65,623				5,78,235			
			23				35			
Total				5,65,600		5,69,400		5,78,200		5,26,162

	Numbers.		DETAILS.	1913-14.	1914-15.		1913-14.	1914-15.		1913-14.	1914-15.
	1913-14.	1914-15.									
Superintendence.											
Salaries—	3	3	Deputy Directors for Agriculture, 1 (900), 1 (800), 1 (500)	26,400			19,620		25,200		19,040
	3	3	Assistant Directors for Agriculture, 1 (400), 2 (250)	10,800			} 7,540		11,040		8,117
			Local Allowance to Assistant Director for Agriculture 1 (100)	1,200					1,200		210
					38,400			27,160		37,440	27,367
Establishment—	14	14	Clerks	1,032			2,100				855
			Servants 1 (8), 13 (6)		1,032		800		1,032		
								2,900			
Allowances—			Travelling Allowance of Officers	8,000			7,200		8,000		7,984
			" " of Establt.	1,109			980		1,100		826
			Conveyance Allowance	...			100		...		...
			Grain Compensation Allowance	...			2		...		...
					9,100			8,300		9,100	8,810
Supplies and Services—			Purchase of tents	300			700		800		494
			Purchase and repair of typewriters and duplicators	150			150		150		503
					450			850		950	997
Contingencies—			Clothing of peons	75			15		15		55
			Telephone charges	395			210		210		210
			Contract Contingencies—								
			Service Postage and Telegram charges	4,050			3,600		4,050		2,667
			Rates and Taxes	284			200		245		136
			Country Stationery	420			150		420		130
			Hot and Cold Weather Charges	720			400		720		523
			Purchase and repair of furniture	800			800		800		645
			Pay of menials	72			60		72		55
			Other items	1,500			2,000		1,500		1,494
			Tour Charges	1,450			655		1,450		556
					9,766			8,090		9,482	6,471
			Total Superintendence		58,748			47,300		58,004	44,500
Agricultural Staff											
Salaries—	1	1	Agricultural Engineer, (650).		7,800			4,500		8,250	1,440
Upper Division.											
Subordinate Agri- cultural Staff—	1	...	First grade (250)	...					3,000		
	2	2	Second grade (200)	4,800					4,800		
	4	3	Third grade (175)	6,300					8,400		
	5	4	Fourth grade (150)	7,200					9,000		
	5	4	Fifth grade (125)	6,000					7,500		
			Lower Division.								
	14	13	Sixth grade (100)	15,600					16,800		
	18	17	Seventh grade (80)	16,320					17,280		
	18	17	Eighth grade (60)	12,240					12,960		
	20	20	Ninth grade (40)	9,600					9,600		
				78,060					89,340		
			Deduct probable savings	4,031					3,563		
					74,029			78,000		85,777	87,319
Establishment—	5	1	Mechanic (25)	300			2,900		300		402
	39	39	Peons (6)	2,808			2,100		2,808		1,578
			Royal Bonus	...			...		...		20
	2	6	Temporary Establt. 1 (60-4-80), 1 (50), 1 (38), 1 (30), 1 (25), 1 (8-1-12).	2,700			(a)		2,592		...
			Establt. for the maintenance of gas plant	...			...		...		360
					5,808			5,000		5,700	2,360
Allowances—			Entomological allowance	240			140		240		149
			Travelling Allowance of Officers	3,000			2,500		2,000		2,202
			Ditto Establt.	22,000			15,500		24,400		18,307
			Conveyance Allowance	144			180		264		172
			Allowance for Agricultural Journal	180			180		180		165
			Grain Compensation Allowance	...			100		...		...
					25,564			18,600		27,084	20,995
Supplies and Ser- vices—			Purchase of books and periodicals	7,000			5,000		7,000		6,996
			Running of gas plant and oil Engine	1,700			1,200		1,700		1,249
					8,700			6,200		8,700	8,245
Contingencies—			Office Contingencies	919					919		1,901
			Total Agricultural Staff		1,22,820		1,13,300		1,36,430		1,22,260

(a) Included in mechanics above.



DETAILED ACCOUNT No. 26B.—SCIENTIFIC, ETC., DEPARTMENTS—AGRICULTURE—*contd.*

Vide APPENDIX, PAGE 172.

	Numbers.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			<b>Agricultural College.</b>								
<i>Salaries—</i>	1	1	Principal (500—50—1,000)	10,200		9,815		9,600		9,216	
	1	1	Local Allowance (100)	1,200		1,200		1,200		1,200	
	1	1	Agricultural Chemist (500—50—1,000)	10,200		9,650		9,600		9,050	
	2	2	Economic Botanists 1 (700—50—1,000) 1 (400—1,000)	17,520		7,035		16,560		12,497	
			Assistant to do.	...				...		3,200	
					39,120		27,700		36,960		35,163
<i>Establishment—</i>	...	1	Assistant to Principal and Farm Superintendent (150—10—250)	1,800							
	10	15	Lecturers, Demonstrators, Instructors and Laboratory Assistants 3 (150—8—230), 1 (100—10—200), 3 (70—8—150), 2 (20—2—40), 6 (12—1—20)	10,740		1,700		2,064		1,637	
	5	5	Overseer and Fieldmen 1 (40—2—60), 2 (20—2—40), 1 (25), 1 (15—1—20)	1,560		1,300		1,500		...	
	1	1	Clerk (20)	240		210		240		525	
	...		Veterinary Compounder	...		40		...		100	
	68	65	Servants and attendants 17 (7—1—12), 3 (15), 2 (10), 1 (9), 5 (8), 2 (7—8—0), 22 (7), 13 (6)	6,996		5,700		6,252		3,006	
			Royal Bonus	...		...		...		15	
			Temporary attendants and servants 3 (30)	1,080		3,250		360		4,191	
					21,516		12,200		10,416		9,474
<i>Allowances—</i>			Travelling Allowance of Officers	3,500		3,500		3,500		2,910	
			Ditto of Establ.	475		850		475		367	
			Allowance to Assistant Surgeon	1,140		1,000		1,140		1,140	
			Grain Compensation Allowance	...		100		...		...	
					5,115		5,450		5,115		4,417
<i>Supplies and Services—</i>			Purchase and repair of typewriters and duplicators	100		100		100		86	
			Chemical Laboratory—								
			Chemicals and apparatus purchased in India	1,000				1,000			
			Chemicals and apparatus purchased in Europe	4,600		8,000		4,600		8,662	
			Freight on European Stores	300				300			
			Cooly Labour	100				100			
			Agricultural Museum	1,000		2,500		1,000		3,067	
			Botanical Laboratory:—								
			Chemicals and apparatus purchased in India	950				950			
			Chemicals and apparatus purchased in Europe	2,000		3,300		2,000		3,560	
			Freight on European Stores	200				200			
			Produce for Students' demonstration	150				150			
			Scholarships	3,800		3,000		3,800		1,957	
			Botanical Field works:—								
			Cooly labour	3,000				2,740			
			Feed of cattle	...				...			
			Purchase of manure	...		5,000		...		5,908	
			Field instrument and equipment	500				500			
			Testing of experimental produce	1,500				1,500			
			Maintenance of houses and grounds	2,500		4,200		2,500		4,119	
			Garden Contingencies	4,500		2,000		5,000		...	
			Veterinary demonstration	200		300		300		415	
			Dairy Farm	1,500		1,600		1,500		1,499	
			Instruction Farm	2,500		1,700		2,000		1,873	
			Fees to Examiners	450		450		450		450	
			Lump provision for improving the portion of workshop buildings and machines of the Agricultural College, Cawnpore	...		...		4,000		...	
					30,850		32,150		34,690		31,591
			<b>Total carried over</b>		96,601		77,500		87,181		80,645

DETAILED ACCOUNT No. 26B.—SCIENTIFIC, ETC., DEPARTMENTS—AGRICULTURE.  
Vide APPENDIX, PAGE 172

SUMMARY.		Budget Estimate, 1914-15.		Revised Estimate, 1913-14		Budget Estimate, 1913-14.		Accounts, 1912-13.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Superintendence		58,748		47,300		58,004		44,500	
Agricultural Staff		1,22,820		1,13,300		1,36,430		1,22,260	
Agricultural College		1,05,105		89,000		97,391		99,780	
Experimental Farms		1,71,570		2,02,400		2,03,620		1,70,109	
Agricultural Experiments		1,07,380		1,17,400		82,790		89,513	
		5,65,623				5,78,235			
	For rounding	23				35			
	<b>Total</b>		5,65,600		5,69,400		5,78,200		5,26,162

  

	Numbers.		DETAILS.							
	1913-14.	1914-15.								
			<b>Superintendence.</b>							
<b>Salaries—</b>	3	3	Deputy Directors for Agriculture, 1 (900), 1 (800), 1 (500)	26,400		19,620		25,200		19,040
	3	3	Assistant Directors for Agriculture, 1 (400), 2 (250)	10,800				11,040		8,117
			Local Allowance to Assistant Director for Agriculture 1 (100)	1,200		7,540		1,200		210
					38,400					27,367
<b>Establishment—</b>	14	14	Clerks			2,100				
			Servants 1 (8), 13 (6)	1,032		800		1,032		855
					1,032		2,900			
<b>Allowances—</b>			Travelling Allowance of Officers	8,000		7,200		8,000		7,984
			of Estab.	1,109		980		1,100		826
			Conveyance Allowance	...		100		...		...
			Grain Compensation Allowance	...		2		...		...
					9,100		8,300		9,100	8,810
<b>Supplies and Services—</b>			Purchase of tents	300		700		800		494
			Purchase and repair of typewriters and duplicators	150		150		150		503
					450		850		950	997
<b>Contingencies—</b>			Clothing of peons	75		15		15		55
			Telephone charges	395		210		210		210
			Contract Contingencies—							
			Service Postage and Telegram charges	4,050		3,600		4,050		2,667
			Rates and Taxes	284		200		245		136
			Country Stationery	420		150		420		130
			Hot and Cold Weather Charges	720		400		720		523
			Purchase and repair of furniture	800		800		800		645
			Pay of menials	72		60		72		55
			Other items	1,500		2,000		1,500		1,494
			Tour Charges	1,450	9,766	655	8,090	1,450	9,482	556
										6,471
			<b>Total Superintendence</b>		58,748		47,300		58,004	44,500
<b>Salaries—</b>	1	1	<b>Agricultural Staff</b>							
			Agricultural Engineer, (650).		7,800		4,500		8,250	1,440
			Upper Division.							
<b>Subordinate Agri- cultural Staff—</b>	1	...	First grade (250)	...				3,000		
	2	2	Second grade (200)	4,800				4,800		
	4	3	Third grade (175)	6,300				8,400		
	5	4	Fourth grade (150)	7,200				9,000		
	5	4	Fifth grade (125)	6,000				7,500		
			Lower Division.			78,000				87,319
	14	13	Sixth grade (100)	15,600				16,800		
	18	17	Seventh grade (80)	16,320				17,280		
	18	17	Eighth grade (60)	12,240				12,960		
	20	20	Ninth grade (40)	9,600				9,600		
				78,060				89,340		
			Deduct probable savings	4,031				3,563		
					74,029		78,000		85,777	87,319
<b>Establishment—</b>	5	1	Mechanic (25)	300		2,900		300		402
	39	39	Peons (6)	2,808		2,100		2,808		1,578
			Royal Bonus	...		...		...		20
	2	6	Temporary Estab. 1 (60-4-80), 1 (50), 1 (38), 1 (30), 1 (25), 1 (8-1-12)	2,700		(a)		2,592		...
			Estab. for the maintenance of gas plant	...		...		...		360
					5,808		5,000		5,700	2,360
<b>Allowances—</b>			Entomological allowance	240		140		240		149
			Travelling Allowance of Officers	3,000		2,500		2,000		2,202
			Ditto Estab.	22,000		15,500		24,400		18,307
			Conveyance Allowance	144		180		264		172
			Allowance for Agricultural Journal	180		180		180		165
			Grain Compensation Allowance	...		100		...		...
					25,564		18,600		27,084	20,995
<b>Supplies and Ser- vices—</b>			Purchase of books and periodicals	7,000		5,000		7,000		6,996
			Running of gas plant and oil Engine	1,700		1,200		1,700		1,249
					8,700		6,200		8,700	8,245
<b>Contingencies—</b>			Office Contingencies		919		1,000		919	1,901
			<b>Total Agricultural Staff</b>		1,22,820		1,13,300		1,36,430	1,22,260

DETAILED ACCOUNT No. 26B.—SCIENTIFIC, ETC., DEPARTMENTS—AGRICULTURE—*contd.*

Vide APPENDIX, PAGE 172.

	Numbers.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Agricultural College.											
Salaries—	1	1	Principal (500—50—1,000)	10,200		9,815		9,600		9,216	
	1	1	Local Allowance (100)	1,200		1,200		1,200		1,200	
	1	1	Agricultural Chemist (500—50—1,000)	10,200		9,650		9,600		9,050	
	2	2	Economic Botanists 1 (700—50—1,000) 1 (400—1,000)	17,520		7,035		16,560		12,497	
			Assistant to do.	...				...		3,200	
					39,120		27,700		36,960		35,163
Establishment—	...	1	Assistant to Principal and Farm Superintendent (150—10—250)	1,800							
	10	15	Lecturers, Demonstrators, Instructors and Laboratory Assistants 3 (150—8—230), 1 (100—10—200), 3 (70—8—150), 2 (20—2—40), 6 (12—1—20)	10,740		1,700		2,064		1,637	
	5	5	Overseer and Fieldmen 1 (40—2—60), 2 (20—2—40), 1 (25), 1 (15—1—20)	1,560		1,300		1,500		...	
	1	1	Clerk (20)	240		210		240		525	
	...		Veterinary Compounder	...		40		...		100	
	68	65	Servants and attendants 17 (7—1—12), 3 (15), 2 (10), 1 (9), 5 (8), 2 (7—8—0), 22 (7), 13 (6)	6,096		5,700		6,252		3,006	
			Royal Bonus	...		...		...		15	
			Temporary attendants and servants 3 (30)	1,080		3,250		360		4,191	
					21,516		12,200		10,416		9,474
Allowances—			Travelling Allowance of Officers	3,500		3,500		3,500		2,910	
			Ditto of Establ.	475		850		475		367	
			Allowance to Assistant Surgeon	1,140		1,000		1,140		1,140	
			Grain Compensation Allowance	...		100		...		...	
					5,115		5,450		5,115		4,417
Supplies and Services—			Purchase and repair of typewriters and duplicators	100		100		100		86	
			Chemical Laboratory—								
			Chemicals and apparatus purchased in India	1,000				1,000			
			Chemicals and apparatus purchased in Europe	4,000		8,000		4,600		8,662	
			Freight on European Stores	300				300			
			Cooly Labour	100				100			
			Agricultural Museum	1,000		2,500		1,000		3,067	
			Botanical Laboratory:—								
			Chemicals and apparatus purchased in India	950				950			
			Chemicals and apparatus purchased in Europe	2,000		3,300		2,000		3,560	
			Freight on European Stores	200				200			
			Produce for Students' demonstration	150				150			
			Scholarships	3,800		3,000		3,800		1,957	
			Botanical Field works:—								
			Cooly labour	3,000				2,740			
			Feed of cattle	...		5,000		...		5,903	
			Purchase of manure	...				...			
			Field instrument and equipment	500				500			
			Testing of experimental produce	1,500				1,500			
			Maintenance of houses and grounds	2,500		4,200		2,500		4,119	
			Garden Contingencies	4,500		2,000		5,000		...	
			Veterinary demonstration	200		300		300		415	
			Dairy Farm	1,500		1,600		1,500		1,499	
			Instruction Farm	2,500		1,700		2,000		1,873	
			Fees to Examiners	450		450		450		450	
			Lump provision for improving the portion of workshop buildings and machines of the Agricultural College, Cawnpore	...		...		4,000		...	
						30,850		32,150		34,690	
			Total carried over		96,601		77,500		87,181		80,645

DETAILED ACCOUNT No. 26B.—SCIENTIFIC, ETC., DEPARTMENTS—AGRICULTURE—*contd.*  
*Vide* APPENDIX, PAGE 172.

DETAILED ACCOUNT NO. 26B.—SCIENTIFIC, ETC., DEPARTMENTS—AGRICULTURE—contd.											
Vide APPENDIX, PAGE 172.											
	Number.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Contingencies—			Agricultural College—contd.								
			Brought forward . . . . .								
			Purchase of land . . . . .	...	15	45	45	23	8,598		
			Clothing of Peons . . . . .	950	1,140	1,250	913				
			Postage charges . . . . .	647	560	647	559				
			Hot and Cold Weather Charges . . . . .	500	700	700	1,036				
			Purchase and repair of furniture (contract) . . . . .	300	300	300	150				
			Chemical Laboratory Furniture . . . . .	400	500	450	468				
			Country Stationery . . . . .	600	600	600	663				
			Other Chemical Laboratory Contingencies . . . . .	2,292	555	2,274	470				
			Pay of menials . . . . .	2,000	2,200	2,944	2,565				
			Other Contingencies (contract) . . . . .	300	200	300	227				
			Botanical Laboratory Furniture . . . . .	500	500	500	658				
			Other Botanical Laboratory Contingencies . . . . .	...	4,200	180	2,805				
			Library Contingencies:—	...		10					
			Packing charges and carriage of books . . . . .	...		10					
			Country Stationery . . . . .	...							
			Purchase and repair of furniture . . . . .	...							
					8,504	11,500	10,210	19,135			
			Total Agricultural College . . . . .		1,05,105	89,000	97,391	99,780			
		Experimental Farms.									
	3	3	Mechanics and Clerks (20) . . . . .	720	800	720	972				
	...	1	Veterinary Compounder (10) . . . . .	120	130	120	...				
	20	20	Servants, 3 (8), 9 (7), 8 (6) . . . . .	1,620	1,500	1,620	2,952				
	15		Gardeners and Labourers . . . . .	...	1,300	...	1,034				
			TEMPORARY ESTABLISHMENT.								
Establishment—	8	12	Clerks, 1(35—3—50), 2(30), 3 (25), 1(22-8), 5 (20) . . . . .	3,546	2,900	2,310	2,980				
	110		Servants . . . . .	...	12,700	...	8,312				
			Lump provision for revision of menial establishment . . . . .	...	...	3,133	...				
			Travelling Allowance . . . . .	1,800	2,200	1,360	7,908	1,720	16,250		
			Conveyance Allowance . . . . .	...	...						
			House rent allowance . . . . .	72	...						
			Grain Compensation Allowance . . . . .	...	400	...	...	877			
			Farm Contingencies . . . . .	79,904	1,372	2,600	1,360	...	2,597		
	Allowances—			Seed Farm . . . . .	13,500	1,40,200	37,560	66,305			
				Sugarcane farm . . . . .	6,200		24,000	48,459			
			Cotton farm . . . . .	2,500	96,600		...				
Supplies and Services—			Demonstration Farm, Jumna Mission Farm, Allahabad. . . . .	43,000	1,000	2,500	...				
			Clothing of Peons . . . . .	110	70	80	476				
			Construction of lodging houses, etc. . . . .	...	...	...	1,589				
		Cawnpore Public Garden (General) . . . . .	...	2,000	...	5,799					
		Seed and Implement Store (Do.) . . . . .	4,200	6,700	6,700	6,899					
		Construction of servants' quarters and additional cattle shed at Attara Farm . . . . .	...	2,500	2,500	...					
		Rohilkhand Agricultural Farm . . . . .	...	13,500	...	20,760					
		Extension of canals . . . . .	...	2,700	2,700	...					
Contingencies—				1,49,414	1,79,370	1,84,640	1,50,287				
			Contract Contingencies—								
			Purchase and Repair of Furniture . . . . .	400	300	400	382				
			Other items . . . . .	300	500	300	528				
			Pay of menials . . . . .	13,578	(a)	9,012	65				
				14,278	800	9,712	975				
		Total Experimental Farms . . . . .		1,71,570	2,02,400	2,03,620	1,70,109				

(a) Shown against "Gardeners and labourers" and "Servants" under Establishment.

DETAILED ACCOUNT No. 26B.—SCIENTIFIC, ETC., DEPARTMENTS—AGRICULTURE—*contd.*  
*Vide APPENDIX, PAGE 172.*

	Numbers.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			<b>Agricultural Experiments.</b>								
			<i>Sub-Stations (Reclamation of Waste Lands).</i>								
Establishment--	2	2	Clerks 1 (35), 1 (20)	660		655		600		600	
			Servants	...	660	900		...	600	791	1,391
Allowances—	...		Travelling Allowance	50		25	1,555	50		40	
			Grain Compensation Allowance	...	50	20		...	50	...	40
Supplies and Services (Provincial Contract)—			Miscellaneous Services and Supplies	2,200		2,900		2,000		2,521	
Contingencies (Provincial Contract)—			Feed and keep of Cattle	...	2,200			...	2,000	315	2,836
			Miscellaneous Contingencies		1,230		500	...	1,014		84
			Total, Sub-Stations (Reclamation of Waste Lands)		4,140		5,000		3,664		4,351
			<i>Other Experiments.</i>								
			Well Department (General)	57,000		48,000		44,000		47,510	
			Royal Bonus	...		...		...			
			Workshop (General)	12,000		8,000		4,000		11,997	
			Agricultural Shows	2,800		2,950		2,226		3,410	
			Crop-cutting Experiments (Provincial Contract)	300		50		300		30	
			Sugar Demonstration	5,000		4,000		4,000		6,000	
			Miscellaneous Experiments	8,240		29,100		4,200		7,293	
			Water-lift experiments	2,000				7,500		...	
			Purchase and Improvement of Cotton Seed (General)	5,000		16,400		4,000		2,000	
			Fuel and Fodder Reserves (General)	3,000		1,000		1,000		...	
			Poultry Industry (General)	...		...		...		3,550	
			Sheep-breeding Industry	1,500		1,500		1,500		2,702	
			Poultry Show	1,000		1,000		1,000		500	
			Experiments in naturalising birds	400		200		400		170	
			Dairy Experiments	...		200		...		...	
			Reserve for Miscellaneous Experiments	5,000		..		5,000		...	
			Total Other Experiments		1,03,240		1,12,400		79,126		85,162
			Total Agricultural Experiments		1,07,380		1,17,400		82,790		89,513

DETAILED ACCOUNT No. 26C.—SCIENTIFIC, ETC., DEPTS.—PUBLIC EXHIBITIONS AND FAIRS.

Grants to Fair Committees for prizes	3,000		3,000		5,000		800	
Other Charges (Divisional Contract)	30,700		20,000		29,000		18,125	
Total		33,700		23,000		34,000		18,925

**Abstract**

## 5

1 ide APPENDIX, PAGE 172

(a) Allowed free quarters.

DETAILED ACCOUNT No. 26D—SCIENTIFIC, LTC, DEPTS—BOTANICAL AND OTHER PUBLIC GARDENS—*contd*

Vide APPENDIX, PAGE 172

	Numbers			Budget Estimate, 1914-15		Revised Estimate, 1913-14		Budget Estimate, 1913-14		Accounts, 1912-13	
	1913-14	1914-15		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Salaries</i>	1	1	<b>Memorial Garden, Cawnpore.</b>								
	1	1	Superintendent (205)	2,460		950		2,760		777	
			Exchange Compensation Allowance	154		150		173		114	
			<i>Deduct—</i> Amount recoverable from Municipality	2,614				2,933			
			<i>Deduct—</i> Amount recoverable from District Board	1,200				1,200			
				360				360			
<i>Establishment</i>	3	3	Clerks, 1 (20), 2 (5)	360	1,054	350	1,100	360	1,373	367	891
	22	21	Servants 1 (20), 1 (12), 1 (10), 1 (9), 1 (7), 1 (6), 2 (5), 2 (8)	1,908		1,950		1,968		1,880	
			Royal Bonus					...		— 3	
					2,268		2,300		2,328		2,214
<i>Allowances</i>			Conveyance Allowance	300		300		300		300	
			Travelling Allowance	100		...		100		6	
<i>Supplies and Services (Contract)—</i>			Cooly Labour	6,870	400	5,800	300	6,870	400	6,604	300
			Cartal Charges	1,670		1,400		800		846	
			Maintenance of Premises	500		500		500		880	
<i>Contingencies (Contract)—</i>			Miscellaneous		9,010		8,000		8,170		8,330
			Pay of Menials	2,400	2,100	5,000		2,400	2,400	2,205	2,205
					15,162		5,000		14,671		
					38				29		
			<b>Total Memorial Garden, Cawnpore</b>		15,200		16,700		14,700		13,976
			<b>Taj Gardens, Agra.</b>								
<i>Salaries</i>	1	2	Superintendent 1 (235) and 1 (150)	4,620		4,600		3,660		1,613	
	1	2	Local Allowance (160) 1 (30)	2,250		2,100		1,920		1,920	
	1	1	Exchange Compensation Allowance	289		290		230		275	
<i>Establishment—</i>	2	2	Clerks 1 (40) and 1 (30)	840	7,189	840	6,980	840	5,810	940	6,811
	390	333	Gardeners and Servants (3 to 20)	27,900		25,700		23,526		22,711	
<i>Allowances—</i>			Superintendent and Assistant Superintendent's Charge Allowance	300	28,740	480	26,540	300	24,366	385	23,651
			Travelling Allowance			100				509	
			Grass Compensation Allowance			1,600		..			
<i>Supplies and Services</i>			Purchase of Manure	2,500	300	2,500	2,180	2,500	300	2,205	584
			Cooly Labour (contract)	1,600		1,600		1,600		707	
			Purchase of Seeds and Plants (contract)	850		700		850		814	
			Ditto and Relief Live Stock (do)	3,450		5,400		3,450		3,818	
			Maintenance of Premises (do)	1,500		2,000		1,500		1,855	
			Laying out the MacDonnell Park	11,000		20,500		14,000		15,999	
			Irrigation Charges	6,000		8,000		5,500		4,572	
			Maintenance of gardens attached to the Roman Catholic cemetery	288				900			
			Agra City Park			30,000					
			Maintenance and upkeep of Park road	5,000		12,000		5,000	35,300	3,490	
<i>Contingencies (Contract)—</i>			Service Postage and Telegram Charges	200	35,188	150	82,700	200		125	33,400
			Stationery	40		50		40		74	
			Flower Show Charges	500		500		500		500	
			Miscellaneous								
			Pay of menials	4,500		3,600		4,500		7,669	
					5,240		9,300		5,240		8,368
					70,657				71,016		
					43				16		
			<b>Total Taj Gardens, Agra.</b>		76,700		1,27,700		71,000		73,274
			<b>Kumaun Gardens.</b>								
<i>Salaries—</i>	1	1	Superintendent (200—425)	3,660		3,640		3,440		3,520	
			Allowance to ditto (100)	1,200		1,200		1,200		1,200	
<i>Establishment—</i>	1	1	Exchange Compensation Allowance	229		230		222		220	
	24	24	Gardeners and Assistants, 1 (30—2—40), 1 (27), 1 (20), 1 (16), 1 (15), 2 (12), 1 (11), 6 (10), 1 (9), 7 (8) 2 (7)	(a) 3,475	5,089		5,070		4,962		4,940
			Overseer			3,430		3,451		2,541	
	2	2	Clerks, 1 (40), 1 (20)	720		738		720		581	
	4	4	Servants, 2 (7), 2 (6)	312		312		312		756	
				4,507				4,483		312	
				29				2			
<i>Allowances—</i>			Travelling Allowance		4,536		4,480		4,485		4,190
					400		300		400		341
<i>Supplies and Services—</i>			Rates and Taxes	384		160		184			
			Purchase of Seeds and Plants	1,400		1,400		1,400		1,395	
			Cooly labour	5,903		5,900		5,903		5,903	
			Purchase of Manure	700		700		700		700	
			Maintenance of premises	350		250		250		250	
			Blankets and clothing	..		160		178		...	
					8,737		8,570		8,615		8,248
<i>Contingencies (Contract)—</i>			Service Postage and Telegram Charges	160		200		160		160	
			Purchase and repair of tools	1,400		1,100		1,100		1,400	
			Miscellaneous	1,178		5,830		1,678		1,349	
					2,738		7,180		2,938		2,909
			<b>Total Kumaun Gardens</b>		21,500		25,600		21,400		20,628

(a) Includes Rs. 19 on account of Local allowance to the Assistant Overseer.



DETAILED ACCOUNT NO 26D.—SCIENTIFIC, ETC., DEPTS.—BOTANICAL AND OTHER PUBLIC GARDENS—*contd.*  
*Full Appendix, page 172.*

	Numbers.			Budget Estimate 1911-15		Revised Estimate 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Horticultural Gardens, Lucknow.											
Salaries	4	2	Superintendents, and Oversees 1 (355), 1 (100)	(a)							
	1	1	House Rent Allowance (25)	5,760		5,514		7,800		3,164	
	2	1	Exchange Compensation Allowance	300		300		360		161	
				267		260		372		202	
					6,327		6,100		8,532		3,827
Establishment	67	66	Gardeners and Assistants, 1 (40), 1 (30), 1 (18), 1 (15), 2 (14), 1 (11), 1 (9), 11 (8), 45 (7) and 2 (6)	6,792		3,300		5,890		3,378	
	4	4	Clerks 1 (50), 1 (40), 1 (22), 1 (20)	1,584		1,300		1,536		1,303	
	9	9	Servants, 2 (10), 1 (6½), 6 (6)	750		740		738		717	
			School for Native Gardeners	1,300		760		1,300		635	
			For rounding	10,126				9,461			
				50				33			
Allowances			Travelling Allowance		10,476	100	6,100		9,497	130	6,033
			Grain Compensation Allowance	300		100		300			
					300		200		300		130
Supplies and Services (Contract)			Purchase of Seeds and Plants	4,500		4,500		4,500		2,876	
			Ditto of Live Stock	600		600		600		126	
			Food of ditto	2,300		3,500		2,300		2,390	
			Purchase of Manure	500		500		500		...	
			Maintenance of Premises	1,000		600		1,000		1,684	
			Cooly Labour	2,500		3,452		2,500		2,403	
			Rent of Land	50		24		24		...	
			Purchase of Books and Periodicals	24		21		24		...	
					11,174		13,200		11,448		9,479
Contingencies (Contract)			Service Postage and Telegram Charges	425		400		425		262	
			Purchase and Repairs of Tools, etc.	1,500		1,500		1,500		2,787	
			Party Contingencies	2,098		2,500		2,098		2,144	
			Pay of menials		4,023		4,400		4,023		5,193
			Total Horticultural Gardens, Lucknow		32,600		30,000		33,800		21,662
Establishment	1	1	Garden Establishment (Nazul)—								
			Superintendent 1 (110)	1,320		1,300		1,320		1,500	
			Local Allowance	300		300		300			
			House Rent ditto					600		400	
	4	4	Clerks, 1 (30), 1 (20), 2 (10)	810		800		840		838	
	152	152	Gardeners and Assistants, 1 (35), 1 (25), 2 (20), 1 (16), 3 (15), 2 (12), 5 (10), 4 (8), 2 (7), 36 (6), 95 (5 and under)	(b)							
				11,802		11,000		11,442		10,865	
					14,262		13,400		14,502		13,612
Supplies and Services and Contingencies (Contract)—			Cooly Labour (Nazul)	16,869		7,500		16,869		11,984	
			Food of Cattle (do.)	1,392		1,300		1,392		1,533	
			Alfred Park Charges	25,379		38,000		26,125		31,558	
			Other Contingencies (do.)	6,250		2,000		4,020		1,794	
			Laying out Gulab Bari Park	1,000		400		1,000		...	
			Improvement of Gardens (Benares)	...		100		...		110	
			Pay of menials	...		300		...		...	
			Grain Compensation Allowance		50,890		49,600		49,406		46,979
					65,152				63,908		
			For rounding	48				8			
			Total		65,200		63,000		63,900		60,591
Miscellaneous Gardens at Lucknow.											
			Gardeners	...		...		...		20	
			Windfield Park	4,760		4,700		4,760		6,048	
			Government House	2,735		2,900		2,735		2,629	
			Daml Shafa	710		700		710		601	
			Tomb Lawns	1,110		1,100		1,110		973	
			Victoria Park	3,770		5,400		3,770		2,826	
			LaPlace Park	2,268		5,200		2,268		2,618	
			Residency	2,682		2,500		2,682		2,339	
			Alam Bagh	736		500		736		431	
			Deputy Commissioner's office	147		100		147		331	
			Victoria Park Pumping Engine	8,200		7,400		8,188		8,004	
			LaPlace Pumping Engine	5,000		3,000		5,000		3,942	
			Grain Compensation Allowance	...		500		...		...	
				32,118				32,106			
			For rounding	18				6			
			Total Miscellaneous Gardens at Lucknow		32,100		34,000		32,100		30,762

(a) Includes Rs. 300 on account of local allowance.

(b) Includes a lump provision of Rs. 360.



DETAILED ACCOUNT NO. 26E.—SCIENTIFIC, ETC., DEPARTMENTS—EMIGRATION.											
Vide APPENDIX, PAGE 173											
Establishment, etc.—	Numbers.			Budget Estimate, 1911-15		Revised Estimate, 1913-14.		Budget Estimate, 1913-14		Accounts, 1912-13.	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	4	4									
			Clerks, 2 (25), 1 (20), 1 (15)	1,020		1,040		1,020		934	
			Registration Fees, etc.	880		560		880		658	
			Total		1,900		1,600		1,900		1,592

DETAILED ACCOUNT NO. 26F.—SCIENTIFIC, ETC., DEPARTMENTS—REGISTRATION OF RAILWAY TRAFFIC.										
Railborne Traffic Estab.										
Bengal and North-Western Railway				1,719		1,719		1,719		1,719
Rohilkhand and Kumaon Railway				960		960		960		960
North Western Railway				113		113		113		85
Traffic of Cawnpur City				1,101		1,266		1,164		1,276
Bombay, Baroda and Central India Railway				337		337		337		337
Oudh and Rohilkhand Railway				2,610		2,640		2,640		2,640
Great Indian Peninsula Railway				592		592		592		414
East Indian Railway				673		673		1,112		1,140
				8,438				8,637		
			For rounding,	62				63		
			<b>Total</b>		8,500		8,300		8,700	8,601

DETAILED ACCOUNT NO. 26G.—SCIENTIFIC, ETC., DEPARTMENTS—PROVINCIAL STATISTICS.										
<i>Vide APPENDIX, PAGE 173.</i>										
SUMMARY.										
Registration of Road (Inland and Foreign) Traffic.				20,723		20,500		21,533		21,143
Head-Quarter charges—Contingencies				50		100		50		91
Traffic Mohurirs				...		...		...		—3,000
				20,773				21,633		
Deduct—Amount met from the contribution made by Public Works Department				3,000				3,000		
				17,773				18,633		
			For rounding	27				33		
			<b>Total</b>		17,800		20,900		18,600	18,234

Establishment, etc.—	Numbers		DETAILS.						
	1913-14.	1914-15.							
			Registration of Road (Inland and Foreign) Traffic.						
	93	93	Traffic Mohurirs, 17 (20), 33 (15), 43 (12) . . . . .	16,212		16,500		16,212	16,389
			Local Allowance . . . . .	480		400		288	410
	..	19	Peons (6) . . . . .	1,368		1,300		..	1,122
			Travelling Allowance . . . . .	338		500		638	724
			House Rent . . . . .	275		50		275	41
			Warm Clothing . . . . .	...		60		60	8
			Contingencies (Provincial Contract)	2,050		1,990		4,110	2,449
			Total Registration of Foreign Traffic . . . . .		20,723		20,800		21,583
									21,143

UNITED PROVINCES OF AGRA AND OUDH—EXPENDITURE.

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UNITED PROVINCES OF AGRA AND OUDH—EXPENDITURE

DETAILED ACCOUNT NO. 26H.—SCIENTIFIC, ETC., DEPARTMENT—REGISTER OF CO-OPERATIVE CREDIT SOCIETIES AND JOINT STOCK COMPANIES

Vide APPENDIX, PAGE 173

	Numbers.			Budget Estimate, 1914-15		Revised Estimate, 1913-14		Budget Estimate, 1913-14		Accounts, 1912-13	
	1913-14	1914-15		Rs.	As.	As.	Rs.	Rs.	As.	Rs.	As.
Summary			Co-operative Credit Societies	85,000		65,300		65,600		66,638	
			Joint Stock Companies	3,600		2,500		3,500			
			Total		89,200		71,700		69,100		66,638
			Registrar of Co-operative Credit Societies.								
Salaries	1	1	Registrar (1,555-8-10) <sup>1</sup>	17,920		17,300		17,920		17,760	
			Local Allowance to ditto (150) <sup>1</sup>	1,725		1,400		1,728		1,410	
	1	2	Asst Registrar (100)	9,600		6,500		3,600		3,600	
			Local Allowance to ditto 2 (100)	2,400		1,200		1,200		1,341	
			Exchange Compensation Allowance			300					
					31,618		27,300		24,418		24,149
Establishment	9	12	Inspectors, 2 (200), 1 (100), 3 (100)	20,400		15,500		15,720		15,386	
	7	7	Clerks, 1 (125-5-150), 1 (75-5-100), 1 (60-3-75), 2 (45-3-60), 2 (30-2-40)	5,364		5,100		5,832		6,995	
	20	25	Servants, 2 (8), 23 (3)	1,848		1,500		1,488		1,511	
					27,612		22,400		23,040		23,892
			Carried over		59,260		49,700		47,488		48,011

DETAILED ACCOUNT No 26 II—SCIENTIFIC, ETC., DEPARTMENTS—REGISTRAR OF CO-OPERATIVE CREDIT SOCIETIES AND JOINT STOCK COMPANIES—*contd*

	Numbers			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14	1914-15		Rs.	Rs	Rs	Rs.	Rs.	Rs	Rs.	Rs.
Allowances—			Brought forward .		59,260		49,700		47,488		48,041
			<b>Registrar of Co-operative Credit Societies—<i>contd</i></b>								
			Travelling Allowance of Officers	7,000		5,300		5,000		4,816	
			Do Do of Establish ment . . . .	13,000		9,000		10,000		9,507	
Supplies and Services—			Grain compensation allowance	.	20,000	100	11,400	15,000	—	14,323	
			Purchase and repair of typewriters and duplicators . . . .	400		300		100		30	
			Purchase of tents . . . .	1,850		.				550	
Contingencies—					2,250		300	100		580	
			Clothing of Pions . . . .	65				...		49	
			Purchase of Books . . . .	200		200		200		200	
			Contract Contingencies—								
			Service Postage and Telegram Charges . . . .	1,700		2,000		1,100		1,792	
			Country Stationery . . . .	120		100		120		48	
			Tour Charges . . . .	750		600		550		593	
			Hot and Cold Weather Charges	200		100		200		101	
			Furniture . . . .	500		350		300		300	
			Repair and Carriage of Tents	50		650		50		189	
			Other Items . . . .	530		500		530		413	
			Pay of Menials . . . .								
					4,115			3,050			
					85,625		4,500	65,638		3,691	
			For rounding .		25			38			
		<b>Total Registrar of Co-operative Credit Societies . . . .</b>		85,600		68,900		65,600		66,638	
Establishment—			<b>Registrar, Joint Stock Companies.</b>								
	3	3	Clerks, 1 (150—10—200), 1 (40), 1 (25) . . . .	2,700		2,700		2,580			
	1	1	Servant, (6) . . . .	72		72		72			
Allowances—					2,772		2,772	2,652			
			Travelling allowance . . . .		50		28	50			
Contingencies—			Purchase of books . . . .	50				50			
			Service Postage and Telegram charges . . . .	600				600			
			Purchase of furniture . . . .	50				50			
			Other items . . . .	100				100			
					800			800			
					3,622			3,502			
		For rounding .		22			2				
		<b>Total Registrar, Joint Stock Com- panies . . . .</b>		3,600		2,800		3,500			
		<b>Total .</b>		89,200		71,700		69,100		66,638	

DETAILED ACCOUNT No. 26I—SCIENTIFIC, 110, DEPARTMENTS—MISCELLANEOUS  
*Vide APPENDIX, PAGE 173.*

	Budget Estimate, 1911-15		Revised Estimate, 1913-14		Budget Estimate, 1913-14		Accounts, 1912-13.	
	Rs. 6,000	Rs.	Rs. 6,000	Rs.	Rs. 6,000	Rs.	Rs. 3,500	Rs.
<b>Library Allowance.</b>								
Lucknow Public Library . . . . .								
Allahabad ditto . . . . .	6,000		6,600		6,000		9,100	
Jalpai Talab, Lucknow . . . . .	240		240		240		240	
Prince of Wales' Saraswati Library, Benares . . . . .			13,000				5,240	
Honorarium to Secretary, Scientific Library, Allahabad . . . . .	600	12,840		25,840	600	12,840		20,088
<b>Brass wire manufacture.</b>								
Artists (20) . . . . .	240		240		240		240	
Contingencies (contract) . . . . .	15	255	20	260	15	255	12	252
<b>Miscellaneous.</b>								
Assistance to Indigenous Industries . . . . .		8,014		5,000		7,000		31,115
		21,139				20,095		
<i>For rounding</i> . . . . .		39				5		
		21,100		31,100		20,100		51,755

DETAILED ACCOUNT No. 26J—SCIENTIFIC, 110, DEPARTMENTS—INSPECTION OF FACTORIES  
*Vide APPENDIX, PAGE 173.*

	Numbers									
	1913-14	1914-15								
<b>Salaries—</b>	1	1	Inspector (50) . . . . .		6,960		6,000		6,600	6,561
<b>Establishment—</b>	1	5	Clerk, 1 (2), 1 (50), 1 (32), 1 (27), 1 (20)	621		660		450		1,329
(a)	7	7	Servants, 4 (7), 3 (6) . . . . .	138		140		129		131
<b>Allowances—</b>			Travelling Allowance . . . . .		759		500		579	1,163
<b>Contingencies—</b>			Purchase of Furniture . . . . .		6,000		6,000		1,500	4,002
			Office Contingencies . . . . .	750	1,200					5
			Telephone charges . . . . .					625		712
			Pay of menials . . . . .							19
			Fees payable to Inspectors appointed under Section 3 of the Indian Factory Act . . . . .							10
			Allowance to Medical officers for working as certifying Surgeons . . . . .	3,192		1,500				2,405
					3,912			3,192		50
					18,161		2,000		3,817	
			<i>For rounding</i> . . . . .		39				4	
<b>Total</b> . . . . .					18,200		16,300		15,500	15,413

26K—SCIENTIFIC, 110, DEPARTMENTS—STEAM BOILER INSPECTION ESTABLISHMENT  
*Vide APPENDIX, PAGE 173.*

<b>Establishment—</b>	2	2	Inspectors, 1 (300—20—400), 1 (250—20—350) . . . . .	7,560		7,265		7,080		
(a)	(a)	(a)	Clerks . . . . .	1,803		1,815		1,350		-743
(a)	(a)	(a)	Servants . . . . .	414		420		387		
<b>Allowance—</b>			Travelling Allowance . . . . .		9,837		9,500		8,817	-743
<b>Contingencies—</b>			Purchase of Furniture . . . . .	2,250	2,100					
			Office Contingencies . . . . .					1,875		
			Pay of menials . . . . .						1,875	
					2,250		2,100			
			<i>For rounding</i> . . . . .		18,087				18,692	
					13				8	
			<b>Total</b> . . . . .		18,100		17,600		18,700	
			<i>Deduct—Fees under the Boilers and Prime Movers Act</i> . . . . .		18,100		17,600		18,700	
			<b>Total</b> . . . . .							-743

(a) One-fourth of Establishment, under Inspector of Factories and three-fourths under Steam Boiler Inspection Establishment.



DETAILED ACCOUNT No. 27A.—TERRITORIAL, ETC., PENSIONS—TERRITORIAL AND POLITICAL PENSIONS.

	Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Ex-Royal Family of Oudh—</b>								
Exceeding Rs. 5,000 per annum—								
Badshah Bahu Begam . . . . .	9,000		9,000		9,000		9,000	
Syed Muhammad Husain Munsarim-ud-daula, Bahadur . . . . .	...		2,436		6,000		6,000	
	9,000		11,436		15,000		15,000	
Not exceeding Rs. 5,000 per annum . . . . .	1,37,154		1,16,386		1,39,200		1,14,373	
		1,46,154		1,27,822		1,54,200		1,29,373
<b>Jalam pensions—</b>								
<b>Ex-Royal Family of Delhi—</b>								
Not exceeding Rs. 5,000 per annum . . . . .		49,560		48,200		48,455		47,151
<b>Maharaja of Benares—</b>								
Exceeding Rs. 5,000 per annum—								
Maharaja Prabhu Narain Singh, Bahadur . . . . .		1,00,000		1,00,000		1,00,000		1,25,000
<b>Punjab State Pensioners—</b>								
Exceeding Rs. 5,000 per annum—								
Shahzada Basdeo Singh . . . . .		7,600		5,264		7,600		5,489
<b>Bahu Begam's Zamanat Wasika—</b>								
Exceeding Rs. 5,000 per annum—								
Baker Ali Khan . . . . .	6,194		6,710		6,710		6,194	
Not exceeding Rs. 5,000 per annum . . . . .	88,584		92,864		92,895		86,551	
		94,778		99,574		99,605		92,745
<b>Bahu Begam's Amanat Wasika—</b>								
Exceeding Rs. 5,000 per annum—								
Mirza Mehdi Hasan Khan Bahadur . . . . .	10,579		16,749		11,461		5,290	
Mirza Mehdi Hussain Khan . . . . .	12,410		13,445		13,445		12,410	
Mirza Hadi Ali Khan . . . . .	6,645		7,199		7,199		6,645	
Mehr Jahan Begam . . . . .	5,745		6,225		6,225		5,745	
	35,379		43,618		38,330		30,090	
Not exceeding Rs. 5,000 per annum . . . . .	1,48,676		1,60,480		1,60,480		1,47,262	
		1,84,055		2,04,098		1,98,810		1,77,352
<b>Miscellaneous Pensions—</b>								
Exceeding Rs. 5,000 per annum—								
Limbin Mintha . . . . .	14,000		...		...		500	
Sayad Ahmed Shah of Meerut . . . . .	12,000		12,000		12,000		12,000	
Raja Krishna Pal Singh, Fatehpur . . . . .	7,307		7,307		7,307		7,307	
Sayad Dost Mohamad Khan of Bulandshahr . . . . .	9,600		9,600		9,600		9,600	
Rani Ramanand Kuar . . . . .	6,000		6,000		6,000		6,000	
Afroz-un-nisa Begum . . . . .	5,400		5,400		5,400		5,400	
	54,307		40,307		40,307		40,807	
Net exceeding Rs. 5,000 per annum . . . . .	24,714		21,000		23,586		21,641	
		79,021		61,807		63,893		62,448
<b>Carried over</b>		6,61,168		6,46,265		6,72,563		6,39,558

DETAILED ACCOUNT NO. 27A.—TERRITORIAL, ETC., PENSIONS—TERRITORIAL AND POLITICAL PENSIONS—*contd.*

	Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward		6,61,168		6,46,265		6,72,563		6,39,558
Not exceeding Rs. 5,000 per annum—								
Family of Tafazzul Husain Khan	20,280		19,000		18,216		17,847	
"    Nawab Shuja-ud-Daula	698		733		733		697	
"    Sultan Muhammad Mirya Shafi, prince of Persia	838		1,138		1,438		844	
"    Ex-nawab of Farukhabad	10,233		9,238		9,920		7,618	
"    Late Ex-Raja of Coorg	4,020		4,020		4,020		3,420	
"    Late Ex-Nawab of Banda	1,200		1,200		1,200		1,096	
"    Late Husain Ali Khan	168		168		168		168	
"    Late Raja of Jhansi	1,718		1,800		1,976		1,332	
"    Khair Andesh Khan of Bareilly	599		599		599		485	
"    Late Rahmatullah Khan of Bareilly	2,383		2,300		2,383		2,388	
"    Shah Jalil and Shah Sultan of Bareilly	2,394		2,280		2,394		2,790	
"    Maulvi Ziaullah Khan of Bareilly	2,901		2,900		2,808		2,880	
"    Late Nawab Kasim Ali Khan of Benares	356		556		356		384	
"    Late Nawab of Jhajjar	11,666		11,866		11,666		13,491	
Moradabad Minhaders	3,205		2,700		3,241		2,885	
		62,664		60,498		61,118		58,325
Commutations		10,000		7,837		10,000		8,746
		7,33,832				7,43,681		
For rounding		32				19		
<b>Total</b>		7,33,800		7,14,600		7,43,700		7,06,620

## DETAILED ACCOUNT NO. 27B.—TERRITORIAL PENSIONS—CHARITABLE ALLOWANCES.

Khadims of Dargah of Fatchpur Sikri— Exceeding Rs. 5,000 per annum		8,053		8,053		8,053		8,053
Family of Raja Lal Singh— Exceeding Rs. 5,000 per annum— Roanbir Singh	12,000		12,000		12,000		12,000	
Not exceeding Rs. 5,000 per annum	4,200		4,200		4,200		3,850	
		16,200		16,200		16,200		15,850
Not exceeding Rs. 5,000 per annum—								
Jalaun pensioners	7,775		8,100		8,374		7,649	
Punjab State pensioners	4,200		4,200		4,200		4,200	
Family of Raja Prithi Pal Shanh	50		50		50		...	
Family of late Raja Himmat Bahadur	716		716		716		686	
Family of late Ex-Nawab of Banda	120		120		120		331	
Family of late Thakur Daya Ram of Hathras	240		240		240		...	
Miscellaneous	22,870		16,721		23,158		15,910	
		35,971		30,147		36,858		28,776
		60,224				61,111		
For rounding		24				11		
<b>Total</b>		60,200		54,400		61,100		52,679

## 28.—CIVIL FURLOUGH AND ABSENTEE ALLOWANCES.

	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
<i>IMPERIAL</i>	Rs.	Rs.	Rs.	Rs.
Allowance	1,000	...	1,000	...

## 29.—SUPERANNUATION ALLOWANCES AND PENSIONS.

	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
<i>IMPERIAL.</i>		Rs.	Rs.	Rs.	Rs.
Pensions of the Military Fund		6,000	3,000	7,500	7,959
Ditto ditto Orphan Fund		15,000	19,000	17,500	14,529
Ditto of the Madras Civil Fund		...	...	1,000	...
Ditto Bombay		...	...	...	77
<b>TOTAL IMPERIAL</b>		21,000	22,000	26,000	22,565
<i>PROVINCIAL.</i>					
Superannuation and Retired Allowances	29A	32,64,000	32,54,000	32,10,000	31,53,987
Commutated value of Pensions	29B	1,50,000	1,34,000	...	...
Compassionate Allowances		33,000	34,000	32,000	32,758
Gratuities		32,000	27,000	17,000	21,918
Refunds		1,000	1,000	1,000	2,257
<b>TOTAL PROVINCIAL</b>		34,80,000	34,50,000	32,60,000	32,10,920
<b>TOTAL</b>		35,01,000	34,72,000	32,86,000	32,33,485

## UNITED PROVINCES OF AGRA AND OUDH—EXPENDITURE

DETAILED ACCOUNT No 29A.—SUPERANNUATION ALLOWANCES, 170.—SUPERANNUATION AND  
RETIRED ALLOWANCES

Expenditure—		Budget Estimate, 1913-14	Lapsed since the date of fr. m. the Budget Estimate 1913-14 (a)	Amount payable in 1914-15	New Pensions and Retired Allowances granted since the date of last estimate (b)	Budget Estimate, 1914-15	Revised Estimate, 1913-14	Accounts, 1912-13
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Expenditure—	Land Revenue	554,921	59,643	1,95,275	73,582	5,08,860		
	Revenue Surveys	80,394	4,096	70,295	8,761	85,056		
	Opium	4,730	10,601	54,121	12,731	66,852		
	Salt	50,390	7,351	2,039	10,751	62,793		
	Stamps	50		506		506		
	License	179	707	5,672	1,605	7,277		
	Custom	3,091	60	3,031		3,031		
	Forst	2,701	2,121	18,500	8,035	20,615		
	Registration	9,937	97	9,840	1,708	11,548		
	Post Office	2,31,732	21,813	2,09,311	10,047	2,49,360		
	Telegraphs	79,055	1,929	63,126	16,380	79,506		
	General Administration—							
	Civil Secretariat	14,801	9,851	24,950	19,164	51,114		
	Pond of Revenue	19,411	6,212	13,202	4,003	17,205		
	Commissaries	23,773	2,870	20,443	4,151	25,327		
	Audit and Account	13,502	7,043	3,459	11,363	52,822		
	Law and Justice	3,05,878	31,111	2,74,124	52,171	3,27,101		
	Police	8,27,915	70,071	7,65,841	1,50,470	9,19,311		
	Education	81,114	11,477	73,127	20,964	91,101		
	Religious	564		564		564		
	Medical	1,05,071	13,893	91,181	13,023	1,04,204		
	Political	9,415	160	9,255	59	9,314		
	Scientific	1,810	1,011	5,505	889	6,691		
	Stationery and Printing	19,212	1,396	17,566	1,982	19,548		
	State Railways	94,511	10,772	3,711	17,010	1,00,791		
	Ships and Docking	1,511	255	1,266		1,266		
	District Board	3,905	1,050	1,710	787	2,512		
	Miscellaneous	11,110	100	11,000	1,912	15,912		
	Public Works	3,30,917	29,711	2,01,116	20,257	3,21,371		
	For pensions formerly charged to the Local Fund and Patwar Fund	1,115		1,115		6,115		
	Charges over the allocation of Central Fund to Superannuation Fund	14,016	137	13,000		13,109		
		30,50,080	3,00,257	27,55,823	5,07,149	32,63,309	32,51,000	
	For rounding	1,41,920				1,41,920		
	<b>Total</b>	<b>32,10,000</b>				<b>32,10,000</b>	<b>32,51,000</b>	<b>31,53,987</b>

## DETAILED ACCOUNT No 29B SUPERANNUATION ALLOWANCES—COMPASSIONATE ALLOWANCES

Gratuity Allowances	31,531	4,706	27,125	5,907	32,032	34,000	
For rounding	119				32		
<b>TOTAL</b>	<b>32,000</b>				<b>32,064</b>	<b>34,000</b>	<b>32,758</b>

## 30—STATIONERY AND PRINTING.

PROVINCIAL	Detailed Account No	Budget Estimate, 1914-15	Revised Estimate, 1913-14	Budget Estimate, 1914-15	Accounts, 1912-13
		Rs.	Rs.	Rs.	Rs.
Stationery purchased in the Country Government Presses Stationery supplied from Central Stores Refunds	30A	62,900	60,000	62,500	60,316
	30B	3,84,700	3,83,500	3,75,500	3,57,605
		4,53,000	4,51,000	4,28,000	4,55,461
		500	500	500	471
		<b>9,01,100</b>		<b>8,64,500</b>	
For rounding		100		500	
<b>TOTAL</b>		<b>9,01,000</b>	<b>3,95,000</b>	<b>8,65,000</b>	<b>8,73,853</b>

(1) The deduction shown in this column include the Superannuation Allowances transferred for payment to other Governments.  
 (2) Include Superannuation Allowances transferred for payment from other Governments.



## DETAILED ACCOUNT NO. 5A—STATIONERY AND PRINTING—STATIONERY PURCHASED IN THE COUNTRY

	Budget Estimate, 1914-15		Revised Estimate, 1913-14		Budget Estimate 1913-14		Amount 1912-13	
	Rs.	Rs.	Rs.	Rs.	Rs.	R.	Rs.	Rs.
STATIONERY PURCHASED DISSEMINATELY								
1—Land Revenue Charges of District Administration (mostly)—								
(1) Country Stationery	11,151		13,000		11,371		11,191	
(2) Carriage of Stationery	1,950	16,386	2,000	16,100	2,005	16,376	1,975	16,166
7—Police ( )—								
(1) Country Stationery	550		400		500		121	
(2) Carriage of Stationery	50	600	50	500	50	600	55	170
18—General Administration—Commissioner								
(1) Country Stationery	1,350		1,300		1,355		1,132	
(2) Carriage of Stationery	310	1,615	200	1,500	310	1,615	11	1,316
19A—Law and Justice—Courts of Law—								
Civil and Sessions Courts—								
(1) Country Stationery	50		5,000		5,535		5,005	
(2) Carriage of Stationery	706	9,606	1,000	9,000	806	9,311	915	8,920
Criminal Courts								
Magistrates (Magistry) and Honorary Magistrates—								
(1) Country Stationery	11,500		11,600		11,110		11,517	
(2) Carriage of Stationery (Magistry)	06	10,011	100	11,700	500	11,916	158	11,675
Courts of Small Cause—								
(1) Country Stationery	1,121		1,000		1,301		1,225	
(2) Carriage of Stationery	12	1,150	1,000	1,000	12	1,313	6	1,501
20—Police—District Executive Force ( )—								
(1) Country Stationery	1,192		1,500		1,112		15,700	
(2) Carriage of Stationery	1,100	1,192	600	17,200	1,100	18,102	11	
Police Training School—Country Stationery	00		500		500		978	
		62,903				62,113		16,909
		0				87		
Total		62,903		60,000		62,500		60,316

(a) Under the control of the Commissioner of Excise.  
(b) Under the control of the Inspector General of Police.

## DETAILED ACCOUNT NO. 5B—STATIONERY AND PRINTING—GOVERNMENT PRESS

Vide APPENDIX, PAGE 173.

SUMMARY		2 000	2,000	2,000	2 316
Jail Press(c)		3,82,7 0	3,51,500	3,73,500	3,53,269
Printing Department(d)					
Total		3,84,700	3 83 500	3,75,500	3,57,600

	Number						
	1913-14	1914-15					
DETAILS.							
Jail Press.							
Establishment		300	300	300		240	
Tools and Plant		400	400	400		950	
Raw Material		800	900	800		695	
Miscellaneous		500	400	500		431	
Total Jail Press		2,000	2,000	2,000		2,316	

(c) Under the control of the Inspector General of Prisons.  
(d) Under the control of the Superintendent of Government Press.

UNITED PROVINCES OF AGRA AND OUDH—EXPENDITURE

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UNITED PROVINCES OF AGRA AND OUDH—EXPENDITURE.

DETAILED ACCOUNT NO 30B.—STATIONERY AND PRINTING—GOVERNMENT PRESS— <i>contd</i>											
1 vide ANNEXURE PAGE 173.											
	Numbers			Budget Estimate 1914-15.		Revised Estimate 1913-14		Budget Estimate, 1913-14		Accounts, 1912-13.	
	1913-14	1914-15		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries—	1	1	Printing Department, etc.								
			I—Administration—								
	1	1	Superintendent (600—50—1,000)	12,000		12,000		12,000		12,000	
	1	1	Head Assistant, Press Department, (250—20—350)	4,500		5,300		4,200		4,200	
	2	2	Personal Allowance (50)	1,050		1,030		1,013		1,012	
Establishment—			Exchange Compensation Allowance	17,550				17,213			
			For rounding	25				27			
			Office Establishment		17,827		18,330		17,210		17,212
	1	1	Head Assistant (200—10—250)	2,100		3,500		3,000		3,000	
	1	1	Clerk (100—1—120)	1,110				1,110			
	1	Do (50—1—100)	1,200		7,100		1,200		6,985		
	1	Do (60)	720				1,080				
	14	12	Do 1 (50), 1 (40), 3 (30), 3 (25), 3 (20), 1 (15)	3,960				1,350			
			Menial Establishment.								
	36	34	Peons and Servant, 1 (15), 3 (10), 3 (9), 7 (8), 12 (7), 5 (6)	3,120		3,200		3,132		2,196	
			Temporary Establishment	3,900		3,400		4,100		1,137	
			II—Press—	16,740		17,200		18,632		16,918	
			Supervising and store-keeping—								
	1	.	Assistant in charge of Comp.			500		2,100		800	
	1	1	Assistant in charge of Press (150—10—200)	2,100		2,400		2,100		1,000	
	5	6	Store keeper and assistants 1 (10), 1 (60), 1 (10), 1 (30), 1 (25), 1 (20)	3,180		2,300		2,700		2,547	
	1	1	Counter, 1 (10)	120		200		120		21	
			Compositor			10				39	
			Temporary Establishment	1,250		1,000		1,300		1,132	
			Overtime Allowance			300				531	
			Composing Branch.	6,950		6,500		8,920		6,673	
			(a) Supervision and control—								
	2	2	Foremen, 1 (80—4—100), 1 (60—4—80)	1,320		2,500		2,100		2,350	
	12	13	Setters and holders, 5 (10—3—25), 2 (30—2—40), 1 (35), 3 (20—2—30), 1 (27), 1 (15)	6,108		6,000		5,820		6,602	
	9	8	Compositors 1 (10), 2 (25), 2 (20), 3 (16)	2,136		2,300		2,100		1,202	
			Temporary Establishment	2,600		2,000		2,600		2,621	
			Overtime Allowance	2,100		1,600		2,400		2,090	
				15,164		14,200		15,380		11,925	
			(b) Auxiliary—								
	7	6	Compositors 1 (22), 2 (20), 1 (18), 1 (16), 1 (12)	1,296		1,500		1,512		1,229	
	3	3	Distributors, 2 (10), 1 (9)	348		300		318		409	
			Temporary Establishment	1,500		1,500		1,400		1,557	
			Overtime Allowance	750		880		700		767	
				3,894		4,180		3,960		1,022	
			(c) Workmen—								
	63	63	Compositors, 1 (32), 5 (30), 4 (27), 5 (25), 5 (22), 5 (20), 9 (18), 8 (16), 8 (15), 3 (14), 5 (12), 1 (10), 1 (9), 3 (8)	11,160		13,300		14,160		12,311	
	7	7	Impositioners, 1 (15), 5 (12), 1 (10)	1,020		1,500		1,020		872	
	5	5	Distributors, 1 (9), 1 (8), 1 (6), 1 (4), 1 (4)	378		350		378		494	
			Press Establishment	11,000		15,000		40,000		42,395	
			Temporary Establishment	11,000		10,500		12,000		11,088	
			Overtime Allowance	5,500		5,200		5,500		4,469	
				76,058		75,850		73,058		71,659	
			Reading Branch.								
	13	13	Examiners, 1 (180—4—200), 1 (160—4—180), 1 (140—4—160), 1 (120—4—140), 1 (80—4—100), 1 (60—4—80), 2 (50—4—70), 2 (50), 1 (45), 1 (40), 1 (30)	14,148		13,700		13,908		13,440	
	8	8	Copy-holders, 2 (20—1—25), 1 (20), 5 (15—1—20)	1,992		1,900		2,016		1,801	
			Temporary Establishment	8,800		8,800		8,500		8,114	
			Overtime Allowance	7,000		6,500		7,000		6,470	
				31,940		30,900		31,424		29,825	
			Carried over	1,50,746	17,827	1,48,830	18,330	1,51,374	17,240	1,44,022	17,212

DETAILED ACCOUNT NO. 30B —STATIONERY AND PRINTING—GOVERNMENT PRESSES—*contd*

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	Numbers			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14	1914-15		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Establishment— contd</i>			<b>Printing Department, etc—<i>contd</i></b>								
			Brought forward	1,50,716	17,827	1,48,830	18,330	1,51,374	17,240	1,44,022	17,212
			<b>Press and Machine.</b>								
	2	2	(a) Supervision and accounts—								
	1	1	Foremen, 1 (200), 1 (12)	2,544		2,800		2,544		2,619	
			Exchange Compensation Allowance	150		100		150		75	
			Temporary Establishment	800		900		440		701	
			Overtime allowance	900		900		800		786	
				4,394		4,700		3,934		4,181	
			(b) Auxiliaries—								
	3	3	Pressmen, 1 (11), 2 (10)	372		500		372		489	
	1	1	Roller Caster (8)	96		100		96		89	
	4	4	Inkmen, (7)	336				336			
			Temporary Establishment	1,500		1,500		1,560		1,447	
			Overtime allowance	400		400		400		349	
				2,704		2,500		2,764		2,374	
			(c) Workmen—								
	10	10	Machinemen, 1 (40), 1 (35), 2 (30), 1 (25), 2 (20), 2 (15), 1 (8)	2,856		2,300		2,856		2,276	
	9	9	Pressmen, 3 (12), 3 (11), 1 (10), 2 (9)	1,161		1,000		1,164		969	
	8	8	Inkmen 1 (10), 3 (8), 2 (7), 2 (6-8)	732		500		732		539	
			Temporary Establishment	9,200		8,200		9,500		8,172	
			Overtime allowance	5,100		5,500		4,500		5,036	
				19,052		17,500		18,752		16,992	
			<b>Warehouse and Binding.</b>								
			(a) Supervision and Accounts—								
	1	1	Foreman (100)	1,200		1,400		1,200		1,470	
	1	1	Conversion clerk (30—2—40)	432		400		408		190	
	5	4	Workmen, 2 (20), 2 (9)	636		500		762		442	
			Temporary Establishment	150		400		300		292	
			Overtime allowance	400		500		500		496	
				3,178		3,200		3,170		2,890	
			(b) Auxiliaries—								
	6	6	Counters, 1 (10), 1 (9-8), 1 (7-8), 1 (7) 2 (6-8)	564		550		564		526	
			Temporary Establishment	1,100		1,200		1,100		1,024	
			Overtime allowance	350		350		400		319	
				2,014		2,100		2,064		1,869	
			(c) Workmen—								
	23	24	Workmen, 1 (22), 1 (16), 1 (15), 2 (14), 1 (10-8-0 2 (10), 1 (9), 2 (8-8), 4 (8-3), (7-8), 3 (7), 3 (6-8)	2,790		2,600		2,664		2,442	
			Pressmen								
			Temporary Establishment	10,500		9,500		9,500		9,666	
			Piece Establishment	3,400		2,000		3,200		1,061	
			Overtime allowance	2,500		2,500		2,200		2,582	
				19,190		16,600		17,564		15,751	
			<b>Type Foundry and Carpentry.</b>								
			(a) Supervision and accounts—								
	1	1	Foreman (40—4—60)	720		710		720		720	
			Temporary Establishment	...		10				6	
			Overtime allowance	125		100		125		114	
				845		820		845		840	
			(b) Auxiliaries—								
	1	1	Fitter and Caster (6)	72		12		72		32	
			Temporary Establishment	75		68		100		132	
			Overtime allowance	10		20		25		7	
				157		100		197		221	
			Carried over	2,02,280	17,827	1,96,350	18,330	2,00,664	17,240	1,89,140	17,212

## UNITED PROVINCES OF AGRA AND OUDH—EXPENDITURE

## UNITED PROVINCES OF AGRA AND OUDH—EXPENDITURE.

DETAILED ACCOUNT No. 30B—STATIONERY AND PRINTING—GOVERNMENT PRESS—*contd.*

Fide APPENDIX, PAGE 173.

Numbers.			Budget Estimate, 1914-15		Revised Estimate, 1913-14.		Budget Estimate, 1913-14		Account, 1912-13	
1913-14	1914-15.		Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
		<b>Printing Department, etc.—<i>contd.</i></b>								
		Brought forward	2,02,280	17,827	1,96,350	18,330	2,00,664	17,240	1,89,140	17,212
		(c) Workmen—								
Establishment— <i>contd.</i>	1	Engraver (25)	300		300		300		294	
	6	Fitters and Casters, 1 (11), 1 (10), 1 (9), 2 (8), 1 (7)	630		350		636		354	
		Temporary Establishment	1,600		1,178		1,500		1,567	
		Overtime allowance	250		250		300		254	
			2,780		2,378		2,736		2,473	
		<b>Drawing and Lithography.</b>								
		(a) Supervision and Accounts—								
		(b) Auxiliaries—								
		(c) Workmen—								
4	4	Draftsmen, 1 (75), 1 (40), 2 (20)	1,860		400		1,860		376	
3	3	Colorists, 2 (10), 1 (9)	348		200		348		225	
3	3	Litho Pressmen, 1 (12), 1 (10), 1 (9)	372		300		372		167	
1	1	Machineman (30)	360		350		360		193	
1	1	Servant (5)	60		300		60			
		Temporary Establishment	1,250		1,400		1,000		1,138	
		Overtime allowance	300		300		300		203	
			4,550		3,250		4,300		2,392	
		<b>Mechanical.</b>								
2	2	Fitters and Casters 1 (18), 1 (11).	384		350		384		373	
		Temporary Establishment	2,250		2,200		2,000		2,252	
		Overtime Allowance	500		600		450		574	
			3,134		3,150		2,834		3,199	
		<b>Jail Discipline.</b>								
		Temporary Establishment	75		80		100		72	
			75		80		100		72	
		<b>III.—Publishing Branch—</b>								
14	13	Clerks, 1 (120), 1 (50), 1 (40), 2 (30), 3 (25), 3 (20), 2 (15)	5,220		4,600		4,980		4,575	
6	4	Counters, 2 (10), 2 (8)	432		350		468		241	
2	2	Servants, 1 (8), 1 (7)	180		162		162		211	
3	1	Packers, 1 (7)	84		200		204		196	
		Temporary Establishment	1,800		1,300		1,700		1,733	
			7,716		6,612		7,514		6,956	
		<b>IV.—Form store—</b>								
5	6	Clerks, 1 (90), 1 (50), 1 (30), 1 (20)								
9	8	1 (25), 2 (15)	2,760		2,300		2,340		2,337	
2		Counters, 1 (10), 1 (9), 1 (8), 2 (7), 3 (6)	708		700		768		567	
		Packers			100		120		96	
		Temporary Establishment	3,600		3,700		3,500		3,552	
			7,068		6,800		6,728		6,552	
2	2	<b>V.—Outside Printing—</b>								
		Clerks, 1 (45), 1 (30)	900		450		1,080		360	
		Hill Journey Allowance	2,200		4,000		2,500		2,027	
		Lump provision for privilege leave allowances	1,500				1,500		...	
			4,600		4,450		5,080		2,387	
			2,32,209				2,29,956			
		<b>Deduct—Probable Savings</b>	6,209	2,28,000		2,28,070	9,956	2,20,000		2,13,171
		Carried over		2,43,827		2,41,400		2,37,240		2,30,383

DETAILED ACCOUNT No 50B—STATIONERY AND PRINTING—GOVERNMENT PRESSES—*concl'd.*

	Numbers.		Budget Estimate, 1914-15		Revised Estimate, 1913-14		Budget Estimate, 1913-14		Accounts, 1912-13.	
	1913-14.	1914-15	Rs.	Rs.	Rs.	Rs.	P.	Rs.	Rs.	Rs.
			DETAILS— <i>cont'd.</i>							
			Printing Department, etc.— <i>cont'd.</i>							
			Brought forward		2,43,827	2,41,400	2,37,240	2,30,383		
			VI.—Other Presses and Officers—							
VII.— <i>Allowances—</i>			Deputation Allowances		} 2,000		...	18		
			Travelling Allowance	3,300			3,300	2,969		
			Grain Compensation allowance	...	1,000					
				3,300		3,000	3,300		2,987	
VIII.— <i>Supplies and Services—</i>			Other outside Printing	24,000	18,000	25,000	18,832			
			Purchase of plant and furniture	1,500	3,000	2,000	629			
			Plant, etc., supplied from Europe	15,000	23,000	18,000	11,990			
			Repairs to do	400	200	500	83			
			Freight on do	400	500	500	2,308			
			Purchase of raw materials and stores	18,000	18,000	14,000	15,638			
			Freight on stationery	23,000	22,200	20,000	23,410			
			Postage and packing charges, Forms store branch		1,700		2,237			
			Do. publication		300		...			
			Feed of bulls at the press cart	1,300	1,300	1,200	1,042			
			Railway freight charges (Forms store branch)	17,000	15,000	17,000	15,953			
			Do (publication)	600	1,300	700	1,664			
			Stores supplied by the Government of India Central Press	2,000	2,000	2,000	1,855			
				1,03,200	1,06,500	1,00,900	95,641			
IX.— <i>Contingencies—</i>			Hot and Cold Weather Charges	1,400	1,200	1,400	1,394			
			Telephone charges	310	310	310	310			
			Hill journey charges	50	50	50	49			
			Rents, Rates, and Taxes	2,000	3,040	1,600	1,755			
			Service Postage, Telegram and packing charges	20,700	19,400	20,100	20,106			
			Office Expenses and Miscellaneous	2,500	3,000	2,000	3,350			
			Clothing of Peons	113	...	...	113			
			Fuel for Engine	2,500	3,600	2,800	2,437			
			Railway freight charges (excluding publication and store branches)	2,800	3,000	4,000	2,487			
				32,373	33,600	32,060	32,001			
			Deduct—Printing work done for Postal and Telegraph Department	...	3,000	...	5,723			
			Total Printing Department, etc.	...	3,82,700	3,81,500	3,73,500	3,55,289		

## 32.—MISCELLANEOUS.

	Detailed Account No.	Budget Estimate, 1914-15	Revised Estimate, 1913-14	Budget Estimate 1913-14.	Accounts, 1912-13.
		Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>					
Charges for Remittance of Treasure . . .		90,000	92,000	90,000	82,878
<i>PROVINCIAL.</i>					
Travelling Allowances to Officers attending Examinations . . . . .		..	...	4,500	4,441
Rewards for Proficiency in Oriental Languages and Allowance to Language Examination Committees . . . . .		3,000	6,500	3,000	9,380
Annual stipends to holders of Literary titles . . . . .		1,400	2,400	1,400	900
Cost of Books and Publications . . . . .		11,400	11,100	12,400	13,325
Donations for Charitable Purposes . . . . .	32A	29,200	37,200	29,900	26,050
Charges on account of European Vagrants . . . . .		3,500	3,000	3,500	2,771
Rewards for Destruction of Wild Animals . . . . .		18,000	18,000	21,900	17,473
Petty Establishments . . . . .	32B	15,600	14,000	14,100	13,401
Special Commissions of Enquiry . . . . .	32C	1,000	22,000	1,000	1,883
Irrecoverable Temporary Loans written off . . . . .		8,20,000	59,000	5,000	45,008
Charges for search of hidden treasures . . . . .		..	...	...	1
Contributions . . . . .	32D	44,000	2,19,400	39,700	38,650
Miscellaneous and Unforeseen Charges . . . . .		(a) 40,000	41,400	(a) 40,000	4,191
Miscellaneous Refunds . . . . .		6,000	6,000	6,000	6,050
Lump provision for indirect Famine expenditure . . . . .		4,00,000	...	...	...
Miscellaneous charges for the treatment of patients at the Pasteur Institute . . . . .		3,000	3,000	3,000	2,916
		13,96,100		1,85,400	
For rounding . . . . .		100		400	
<i>TOTAL PROVINCIAL</i> . . . . .		13,96,000	4,43,000	1,85,000	1,86,440
<b>TOTAL</b> . . . . .		14,86,000	5,35,000	2,75,000	2,69,318

(a) Includes Rs. 15,000 for petty benefactions at the disposal of His Honour the Lieutenant-Governor.

DETAILED ACCOUNT No. 32A.—MISCELLANEOUS—DONATIONS FOR CHARITABLE PURPOSES								
	Budget Estimate, 1914-15.		Revised Estimate, 1913-14		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grants for Charities . . . . .	3,000		4,700		4,700		4,781	
Grants to Societies for Protection of Children . . . . .	500		500		500		600	
Grants to Young Men's Christian Association . . . . .	3,600		14,300		3,600		3,500	
Do. do Women's do. do. . . . .	1,500				1,200		800	
Blind Asylum (Benares) . . . . .	2,329		3,329		2,329		2,135	
Dieting of Orphans . . . . .	12,000		10,520		12,000		10,579	
Charges payable from Contract Grant—								
Maintenance of Indigent Persons . . . . .	2,022		1,151		1,785		1,072	
Burial of Paupers . . . . .	3,747		2,700		3,784		2,505	
Diet and railway fare to children of Criminal tribes . . . . .	...		...		...		78	
Grant to Lady Hardinge Nursing Mission . . . . .	480		...		..		.	
	29,178				29,898			
For rounding . . . . .	22				2			
Total		29,200		37,200		29,900		26,050

DETAILED ACCOUNT No. 32B.—MISCELLANEOUS—PRIVY ESTABLISHMENTS

Vide Appendix, pages 173 and 190.

		Numbers.							
		1913-14	1914-15						
				PROVINCIAL					
Establishment etc —	9	9	Conservancy Charges (Nazul) 1 (7), 4 (6), 3 (5), 1 (4) . . . . .	(a) 720	950	594	886		
	11	10	Building Watchmen (Nazul) (vary- ing from Rs. 4-8-0 to Rs 6) . . . . .	(b) 948	750	702	856		
			Royal Bonus . . . . .	...	...	...	19		
			Road Watering Establishment—						
	1	1	Clerk (Rs. 7-8) . . . . .	90	...	90	...		
			Grain Compensation allowance . . . . .	..	50	..	...		
			Rates and Taxes . . . . .	575	100	575	63		
			Land Revenue Payments . . . . .	6,122	6,530	5,822	6,474		
			Settlement Rates and Cesses . . . . .	315	150	315	151		
			Law Charges . . . . .	2,066	1,500	1,300	1,232		
			Printing and Binding Charges . . . . .	20	20	20	11		
			Tomb Charges . . . . .	1,660	1,600	1,600	1,539		
			Other Miscellaneous Charges . . . . .	2,902	2,100	2,894	2,003		
			Pay of Menials . . . . .	228	250	223	112		
			Maintenance of Residency Ground, Lucknow. . . . .	...	...	...	5		
				15,646		14,140			
			For rounding . . . . .	46		40			
			Total . . . . .		15,600	14,000	14,100		13,401

(a) Includes Rs. 120 on account of allowance.  
(b) Includes a lump provision of Rs. 300.

## UNITED PROVINCES OF AGRA AND OUDH—EXPENDITURE.

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## UNITED PROVINCES OF AGRA AND OUDH—EXPENDITURE.

DETAILED ACCOUNT NO. 32.C—MISCELLANEOUS—SPECIAL COMMISSIONS OF ENQUIRY.								
	Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Public Service Commission . . . . .	...		} 22,000		...		...	
Female Education Committee . . . . .	...				...		...	
Primary Education Committee . . . . .	...				...		...	
Other Com missions . . . . .	1,000				1,000		1,383	
Pilgrim Committee . . . . .	...				...		500	
<b>Total</b> . . . . .		<b>1,000</b>		<b>22,000</b>		<b>1,000</b>		<b>1,883</b>

DETAILED ACCOUNT NO. 32D.—MISCELLANEOUS—CONTRIBUTIONS.								
Cost of the remission of certain recoveries from Local Bodies . . . . .	4,000		...	500	...		...	
Contribution to Town Fund . . . . .	...			...	...		...	
Contribution to District Boards . . . . .	34,881			34,881	34,881		35,381	
Contribution " Municipalities . . . . .	...			1,81,000	...		...	
Contribution on account of guarantee payable to the Telegraph Department . . . . .	5,150			3,019	4,835		3,269	
For rounding . . . . .	31				16		...	
<b>TOTAL</b> . . . . .		<b>44,000</b>		<b>2,19,400</b>		<b>39,700</b>		<b>38,650</b>

33.—FAMINE RELIEF.					
	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
		Rs.	Rs.	Rs.	Rs.
<b>In charge of Civil Officers—</b>					
Salaries and Establishments . . . . .	}				
Relief Works in charge of Civil Officers		11,67,000	10,00,000	1,80,000	...
Gratuitous Relief . . . . .					
Miscellaneous . . . . .					
<b>Total</b> . . . . .		<b>11,67,000</b>	<b>10,00,000</b>	<b>1,80,000</b>	<b>...</b>
<b>In charge of Public Works Officers—</b>					
Relief Works in charge of Public Works, United Provinces . . . . .	33A	23,33,000	10,00,000	19,000	6,481
<b>Total United Provinces</b> . . . . .		<b>35,00,000</b>	<b>20,00,000</b>	<b>1,99,000</b>	<b>6,481</b>
Imperial share . . . . .		19,75,000	19,47,000	1,99,000	6,481
Provincial " . . . . .		15,25,000	53,000	...	...
Do. do. Rajputana Imperial . . . . .	33B	5,00,000	20,000	1,00,000	...
Imperial share . . . . .		24,75,000	19,67,000	2,99,000	6,481
Provincial " . . . . .		15,25,000	53,000	...	
<b>Total</b> . . . . .		<b>40,00,000</b>	<b>20,20,000</b>	<b>2,99,000</b>	<b>6,481</b>

DETAILED ACCOUNT NO. 33A.—FAMINE RELIEF.—RELIEF WORKS, IN CHARGE OF PUBLIC WORKS, UNITED PROVINCES				
BUILDINGS AND ROADS.				
Communications.				
Works . . . . .		12,36,200	5,72,581	...
Other charges . . . . .		2,96,710	1,37,419	10,000
Miscellaneous Public Improvements.				
Other charges . . . . .		...	...	...
Irrigation.				
Works . . . . .		6,45,161	2,33,871	...
Communications.				
Other charges . . . . .		1,54,839	56,129	...
Construction of Railways.				
Other charges . . . . .		...	...	...
<b>Total</b> . . . . .		<b>23,33,000</b>	<b>10,00,000</b>	<b>19,000</b>

DETAILED ACCOUNT NO. 33B.—FAMINE RELIEF—RELIEF WORKS IN CHARGE OF PUBLIC WORKS, RAJPUTANA.				
Communications.				
Works . . . . .	}			
Other charges . . . . .				
Miscellaneous Public Improvements.				
Other charges . . . . .		5,00,000	20,000	26,000
Irrigation.				
Other charges . . . . .			74,000	
<b>Total</b> . . . . .		<b>5,00,000</b>	<b>20,000</b>	<b>1,00,000</b>



## 35.—PROTECTIVE IRRIGATION WORKS.

<i>U. P. PROPER.</i>	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
<i>IMPERIAL.</i>					
<i>In charge of Public Works Officers.</i>		Rs.	Rs.	Rs.	Rs.
Works for which Capital and Revenue Accounts are kept.	35A	12,46,270	12,59,493	11,27,000	10,60,752
Works for which neither Capital nor Revenue Accounts are kept.	35B	33,730	76,507	59,000	64,830
<b>TOTAL</b>		12,80,000	13,36,000	11,86,000	11,25,582
Deduct expenditure in England		58,500	43,000	43,000	37,301
For rounding		500			
<b>Net Total</b>		12,22,000	12,93,000	11,43,000	10,88,281
<i>RAJPUTANA.</i>					
<i>IMPERIAL.</i>					
<i>In charge of Public Works Officers.</i>					
Work for which neither Capital nor Revenue Accounts are kept	35C	7,000	5,000	7,000	4,217
<b>GRAND TOTAL</b>		12,29,000	12,98,000	11,50,000	10,92,498

## DETAILED ACCOUNTS No. 35A.—PROTECTIVE IRRIGATION WORKS—WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT.

	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
<i>IMPERIAL.</i>				
Ken Canal including Gangao Dam.	Rs. 2,94,530	Rs. 2,21,443	Rs. 4,00,400	Rs. 3,00,386
Works				
Establishments	49,200	52,056	49,970	56,720
Tools and Plant	2,300	4,040	2,190	3,139
Scientific Instruments and Drawing Tools.				
Plant and Machinery				
Office Furniture				
Repairs and Carriage				
Navigation Plant				
Shares				
Suspense	1,500	32,000	5,500	-8,323
Less Receipts on Capital Account	...	...	...	673
Less expenditure in England	...	14,500	14,500	18,521
<b>TOTAL</b>	3,47,530	2,95,039	4,52,560	3,32,728
Dhassan Canal.				
Works	24,700	1,25,600	66,900	2,20,868
Establishments	4,887	24,701	15,100	47,555
Tools and Plant	342	1,724	1,000	815
Scientific Instruments and Drawing Tools.				
Plant and Machinery				
Office Furniture				
Repairs and Carriage				
Navigation Plant				
Camp Equipage				
Suspense	4,500	1,500	5,000	-13,677
Less Receipts on Capital Account	...	...	...	579
Less expenditure in England	...	2,160	2,160	4,647
<b>TOTAL</b>	34,429	1,51,365	85,340	2,59,335
OTHER WORKS (a).				
Works	6,90,970	5,62,822	4,21,700	2,84,658
Establishments	1,34,483	1,12,002	1,03,930	63,221
Tools and Plant	12,853	1,01,105	22,810	84,164
Scientific Instruments and Drawing Tools.				
Plant and Machinery				
Office Furniture				
Repairs and Carriage				
Navigation Plant				
Camp Equipage				
Shares				
Suspense	26,000	20,500	23,500	13,522
Less Receipts on Capital Account	...	...	...	44
Less expenditure in England	58,500	26,340	26,340	14,133
<b>TOTAL</b>	8,05,811	7,70,089	5,45,600	4,31,388
Add expenditure in England	58,500	43,000	43,000	37,301
<b>GRAND TOTAL</b>	12,46,270	12,59,493	11,27,000	10,60,752

(a) Includes Betwa, Belan, Pahuj, Ghagger, Garhmanu Canals, Ghori Nadi Scheme, Barwarlala and Majhagawan tanks and canals.

## UNITED PROVINCES OF AGRA AND OUDH—EXPENDITURE.

DETAILED ACCOUNTS No. 35B.—PROTECTIVE IRRIGATION WORKS—WORK FOR WHICH NEITHER  
CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.

		Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
		Rs.	Rs.	Rs.	Rs.
<b>IMPERIAL.</b>					
<b>KEN CANAL DIVISION.</b>					
Survey in Banda District.					
Works . . . . .		3,000	3,000	2,500	3,651
Establishments . . . . .		6,000	13,200	9,500	6,933
Tools and Plant	Scientific Instruments and Drawing Materials	500	500	500	102
	Tools . . . . .				
	Office Furniture . . . . .				
	Repairs and Carriage . . . . .				
	Navigation Plant . . . . .				
	Camp Equipage . . . . .				
<b>Total</b>		<b>9,500</b>	<b>16,700</b>	<b>12,500</b>	<b>10,686</b>
<b>JHANSI DIVISION BETWA CANAL.</b>					
Surveys Jhansi District					
Works . . . . .		500	827	1,170	1,345
Establishments . . . . .		3,500	3,503	4,500	4,477
Tools and Plant	Scientific Instruments and Drawing Materials	...	131	330	11
	Tools . . . . .				
	Office Furniture . . . . .				
	Repairs and Carriage . . . . .				
	Navigation Plant . . . . .				
<b>Total</b>		<b>4,000</b>	<b>4,461</b>	<b>6,000</b>	<b>5,833</b>
<b>Other Surveys.</b>					
Surveys in District.					
Works . . . . .		3,300	7,308	3,330	7,404
Establishments . . . . .		16,930	47,538	37,000	40,538
Tools and Plant	Scientific Instruments and Drawing Materials	...	500	170	209
	Tools . . . . .				
	Office Furniture . . . . .				
	Repairs and Carriage . . . . .				
<b>Total</b>		<b>20,230</b>	<b>55,346</b>	<b>40,500</b>	<b>48,311</b>
<b>GRAND TOTAL</b>		<b>33,730</b>	<b>76,507</b>	<b>59,000</b>	<b>64,830</b>

## DETAILED ACCOUNT No. 35C.—PROTECTIVE IRRIGATION WORKS.

WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.

Vide APPENDIX, PAGE 173.

RAJPUTANA. IMPERIAL.		Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
		Rs.	Rs.	Rs.	Rs.
Works	.	3,200	2,300	3,200	1,691
Establishment	.	3,800	2,700	3,800	2,526
Total		7,000	5,000	7,000	4,217

Numbers.		DETAILS.					
1913-14.	1914-15.						
		ESTABLISHMENTS.					
Establishments—	3	3	Surveyors, Lower Subordinates (50-75)	2,280	1,700	2,100	1,622
	3	2	Draftsmen and Tracers, 1 (60), 1 (30)	1,080	880	1,680	807
Allowances—			Travelling Allowances . . .	300	100	...	97
Contingencies—			Contingencies . . .	140	20	20	...
Total				3,800	2,700	3,800	2,526

## ABSTRACT ACCOUNT No. 35.—PROTECTIVE IRRIGATION WORKS.

SUMMARY. U. P. Proper. IMPERIAL.		Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
		Rs.	Rs.	Rs.	Rs.
Works		10,17,000	9,21,000	9,05,000	8,27,402
Establishment		(a) 2,15,000	(a) 2,53,000	(a) 2,20,000	(a) 2,19,444
Other Items		48,000	1,62,000	61,000	78,736
Less expenditure in England		58,500	43,000	43,000	37,301
	For rounding	500	...	...	...
<b>Total U. P. Proper</b>		<b>12,22,000</b>	<b>12,93,000</b>	<b>11,43,000</b>	<b>10,88,281</b>
RAJPUTANA. IMPERIAL.					
Works		3,200	2,300	3,200	1,691
Establishment		3,800	2,700	3,800	2,526
<b>Total Rajputana</b>		<b>7,000</b>	<b>5,000</b>	<b>7,000</b>	<b>4,217</b>
<b>GRAND TOTAL</b>		<b>12,29,000</b>	<b>12,98,000</b>	<b>11,50,000</b>	<b>10,92,498</b>

## 36.—REDUCTION OR AVOIDANCE OF DEBT.

PROVINCIAL.		Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
		Rs.	Rs.	Rs.	Rs.
<b>Reduction or Avoidance of Debt.</b>		<b>4,50,000</b>	<b>4,50,000</b>	<b>4,50,000</b>	<b>4,50,000</b>

(a) Includes 1,156, 1,276, 1,838 and 1,146 on account of Exchange Compensation Allowance respectively.

## 42.—IRRIGATION—MAJOR WORKS.

	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1912-13.	Accounts, 1912-13.
		Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>					
Working expense—In charge of P. W. Officers—					
Betwa Canal . . . . .	42A	1,65,000	1,91,070	1,65,360	1,83,789
Ken Canal . . . . .	42B	1,11,300	1,26,177	1,38,510	1,11,962
Other Canal . . . . .	42C	1,69,700	1,47,753	1,46,100	91,660
Total . . . . .		4,49,000	4,65,000	4,50,000	3,90,411
Interest on Debt . . . . .		6,61,000	6,18,000	6,39,000	5,99,341
Total Imperial . . . . .		11,10,000	10,83,000	10,89,000	9,89,752
<i>PROVINCIAL.</i>					
<i>CIVIL.</i>					
Working expenses in charge of Civil Officers	42D	18,000	19,000	18,000	18,378
Interest on Debt . . . . .	...	31,31,000	30,90,000	32,12,000	31,60,017
Total . . . . .		31,49,000	31,09,000	32,30,000	31,78,395
Working expenses—In charge of P. W. Officers—					
Ganges Canal . . . . .	42E	12,00,950	11,83,634	11,98,300	11,05,065
Lower Ganges Canal . . . . .	42F	10,10,094	9,95,840	10,20,850	10,07,295
Eastern Jumna Canal . . . . .	42G	3,58,060	3,44,667	3,45,000	3,60,761
Other Canals . . . . .	42H	4,35,896	4,24,859	4,34,850	4,05,952
Total . . . . .		30,03,000	29,54,000	29,99,000	28,79,073
Total Provincial . . . . .		61,52,000	60,63,000	62,29,000	60,57,468
GRAND TOTAL . . . . .		72,62,000	71,46,000	73,18,000	70,47,220

## DETAILED ACCOUNT No. 42A.—IRRIGATION—MAJOR WORKS—WORKING EXPENSES—BETWA CANAL.

	<i>IMPERIAL.</i>				
Extensions and Improvements—	. . . . .	6,500	8,099	5,000	18,484
Maintenance and Repairs—	. . . . .	63,000	93,160	60,260	67,172
Establishment—	. . . . .	94,000	87,000	97,000	93,887
Tools and Plant—	Scientific Instruments and Drawing Materials . Plant and Machinery . Office Furniture . Repair and Carriage . Navigation Plant . Camp Equipage . Tools . Shares .	1,400	2,711	3,000	2,727
Refunds of Revenue—	. . . . .	100	100	100	1,519
Total . . . . .		1,65,000	1,91,070	1,65,360	1,88,789

## DETAILED ACCOUNT NO. 42B—IRRIGATION—MAJOR WORKS—WORKING EXPENSES—KEN CANAL.

		Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
	IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Extensions and Improvements—	. . . . .	2,000	17,614	19,000	9,617
Maintenance and Repairs—	. . . . .	43,200	41,960	42,440	36,857
Establishment—	. . . . .	67,000	62,000	75,000	66,555
Tools and Plant—	Scientific Instruments and Drawing Materials .	2,000	4,503	2,000	1,738
	Plant and Machinery .				
	Tools .				
	Live Stock .				
	Office Furniture .				
	Repairs and Carriage .				
	Navigation Plant .				
Refunds of Revenue—	Camp Equipage .	100	100	100	195
	Shares .				
	<b>Total</b>	<b>1,14,300</b>	<b>1,26,177</b>	<b>1,38,540</b>	<b>1,14,962</b>

## DETAILED ACCOUNT NO. 42C.—IRRIGATION—MAJOR WORKS—WORKING EXPENSES—OTHER CANALS.

	IMPERIAL.				
Extensions and Improvements—	. . . . .	2,500	12,287	2,500	3,596
Maintenance and Repairs—	. . . . .	55,500	59,580	55,300	41,381
Establishment—	. . . . .	1,00,000	75,000	85,000	53,131
Tools and Plant—	Scientific Instruments and Drawing Materials .	2,600	786	3,200	—6,449
	Plant and Machinery .				
	Tools .				
	Live Stock .				
	Office Furniture .				
	Repairs and Carriage .				
	Navigation Plant .				
Refunds of Revenue—	Camp Equipage .	100	100	100	1
	Shares .				
	<b>TOTAL</b>	<b>1,69,700</b>	<b>1,47,753</b>	<b>1,46,100</b>	<b>91,660</b>

DETAILED ACCOUNT NO. 42D—IRRIGATION—MAJOR WORKS—WORKING EXPENSES—IN CHARGE OF CIVIL OFFICERS.  
Vide APPENDIX, PAGE 173.

Page APPENDIX, PAGE 175.

PROVINCIAL.								
Charges for Collection of Owner's rates on irrigated villages	4,000		4,000		4,000		4,210	
Establishment of Canal Clerks	13,000		13,000		13,000		12,698	
Refunds	500		1,500		500		1,048	
Fixed Contingencies	500		500		500		422	
<b>Total</b>		<b>18,000</b>		<b>19,000</b>		<b>18,000</b>		<b>18,378</b>

## DETAILED ACCOUNT NO. 42E—IRRIGATION—MAJOR WORKS—WORKING EXPENSES—GANGES CANAL INCLUDING MAT AND HATHRAS.

	PROVINCIAL.				
Extensions and Improvements—	. . . . .	15,950	28,984	25,600	31,334
Maintenance and Repairs—	. . . . .	4,65,500	4,38,721	4,46,500	4,60,100
Establishment—	. . . . .	7,02,000	7,02,000	7,12,000	5,96,696
Tools and Plant—	Live Stock .	16,000	17,729	12,900	13,305
	Scientific Instruments and Drawing materials .				
	Plant and Machinery .				
	Office Furniture .				
	Repairs and Carriage .				
	Navigation Plant .				
	Camp Equipage .				
Refunds of Revenue—	Tools .	1,500	1,200	1,300	3,630
	Shares .				
	<b>Total</b>	<b>12,00,950</b>	<b>11,88,634</b>	<b>11,98,300</b>	<b>11,05,065</b>

DETAILED ACCOUNT No 42F—IRRIGATION—MAJOR WORKS—WORKING EXPENSES—LOWER GANGES CANAL INCLUDING FAULHUKE BRANCH					
		Budget Estimate, 1914-15	Revised Estimate, 1913-14	Budget Estimate, 1913-14	Accounts, 1912-13.
	PROVINCIAL	Rs	Rs	Rs	Rs
Extensions and Improvements—	.	17,319	21,989	20,250	25,649
Maintenance and Repairs—	.	4,05,045	3,87,550	4,10,600	4,03,261
Establishment—	.	5,74,000	5,74,000	5,80,000	5,67,289
Tools and Plant—	Scientific Instruments and Drawing Materials. Plant and Machinery Office Furniture Repairs and Carriage Navigation Plant Camp Equipage Tools Shares	12,400	10,671	8,500	8,296
Refunds of Revenue—	.	1,300	1,600	1,500	2,800
	Total	10,10,094	9,95,840	10,20,850	10,07,295

DETAILED ACCOUNT No 42G—IRRIGATION—MAJOR WORKS—WORKING EXPENSES—DASHIYAN JUMNA CANAL					
	PROVINCIAL				
Extensions and improvements—	.	13,360	7,317	2,000	6,055
Maintenance and Repairs—	.	1,43,400	1,37,550	1,43,200	1,63,275
Establishment—	.	1,96,000	1,96,000	1,96,000	1,89,894
Tools and Plant—	Scientific Instruments and Drawing Material Live Stock Office Furniture Repairs and Carriage Navigation Plant Camp Equipage Tools Shares	2,700	3,200	3,200	1,370
Refunds of Revenue—	.	600	600	600	167
	Total	3,56,060	3,44,667	3,45,000	3,60,761

DETAILED ACCOUNT No. 42H—IRRIGATION—MAJOR WORKS—WORKING EXPENSES—OTHER CANALS					
	PROVINCIAL				
Extensions and Improvements—	.	8,341	21,710	6,150	24,012
Maintenance and Repairs—	.	(a) 1,93,055	1,68,149	1,91,700	1,67,331
Establishment—	.	2,28,000	2,28,000	2,30,000	2,04,583
Tools and Plant—	Scientific Instruments and Drawing Material Plant and Machinery Office Furniture Repairs and Carriage Navigation Plant Camp Equipage Tools Shares Live Stock	5,900	6,100	6,400	8,676
Refunds of Revenue—	.	600	600	600	1,350
	Total	4,35,896	4,24,859	4,34,850	4,05,952

(a) Includes Rs. 31,405 on account of Chief Engineer's reserve.

ABSTRACT ACCOUNT No 12 —IRRIGATION—MAJOR WORKS				
	Budget Estimate, 1911-15	Revised Estimate, 1913-14	Budget Estimate, 1913-14	Accounts, 1912-13.
	Rs	Rs	Rs	Rs
<b>SUMMARY.</b>				
<i>IMPERIAL</i>				
Extensions and Improvements	11,000	38,000	26,500	31,697
Maintenance and Repairs	1,61,700	1,94,700	1,58,000	1,45,410
Establishment	(a) 2,70,000	(a) 2,24,000	(a) 2,57,000	(a) 2,13,573
Other Items	6,300	8,300	8,500	—269
<b>Total Imperial</b>	<b>4,49,000</b>	<b>4,65,000</b>	<b>4,50,000</b>	<b>3,90,411</b>
<i>PROVINCIAL.</i>				
Extensions and Improvements	55,000	80,000	54,000	87,050
Maintenance and Repairs	12,07,000	11,82,000	11,92,000	11,93,987
Establishment	(b) 17,00,000	(b) 17,00,000	(b) 17,18,000	(b) 15,58,162
Other Items	11,000	12,000	35,000	39,594
<b>Total Provincial</b>	<b>30,03,000</b>	<b>29,54,000</b>	<b>29,99,000</b>	<b>28,79,073</b>

(a) Includes Rs 18,323,409 and 215 in account of Exchange Compensation Allowance respectively  
 (b) " " Rs 1,130,1,650, 2,651 and 1,775 " " " " " "

## IRRIGATION—ESTABLISHMENT.

Vide Appendix, pages 173 and 191.

	NUMBERS.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14		Budget Estimate, 1913-14		Accounts, 1912-13	
	1913-14	1914-15		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			DIRECTION.								
			CHIEF ENGINEER								
Salaries—	1	1	Chief Engineer, (2,750)	33,000				30,000			
			Local Allowance, (250)	3,000				3,000			
	1	1	Personal Assistant to Chief Engineer, Executive Engineer (1,050 for 7 months and 1,100 for 5 months)	12,850		58,000		12,000		57,181	
			Local Allowance, (100)	1,200				1,200			
	1	1	Assistant Secretary, (600—800)	9,600				9,600			
	1	1	Exchange Compensation Allowance	1,667	61,817	1,667	59,667	1,667	57,467	1,618	59,129
Establishment—	27	27	Clerks, 1 (400), 1 (300), 2 (250), 2 (200), 1 (150), 2 (120), 3 (100), 2 (80), 2 (70), 2 (60), 2 (50), 3 (40), 3 (30), 1 (25)	36,540				36,540		12,523	
	2	2	Draftsmen, (200), 1 (50)	3,000				3,000			
	19	19	Daftars, jamadars, chaprasis, tindals, 1 (18), 1 (12), 1 (11), 3 (9), 5 (8), 7 (7), 1 (6)	1,896		56,000		1,788		1,880	
			Temporary Establishment	2,000							
			Deputation and Officiating Allowance	1,500				3,500		2,008	
			Hill allowance	6,000				7,000		1,447	
					50,936 (a)		56,000		51,28		48,158
Allowances—			Travelling Allowances		10,000		8,000		11,000		8,134
Contingencies—			Contingencies		11,000		13,000		18,000		11,412
			Total Chief Engineer.		1,33,253		1,36,617		1,38,295		1,26,533
			SUPERINTENDING ENGINEERS								
Salaries—	1	1	Superintending Engineer, 1st class (2,000) for 6 months	12,000				21,000			
	1	1	Ditto ditto, 2nd class, (1,750)	21,000		90,963		21,000		87,745	
	2	2½	Ditto ditto, 3rd class, (1,500)	45,000				36,000			
	4	2	Exchange Compensation Allowance	2,438		2,770		4,952		2,408	
Establishment—	4	4	Computers, (123-12-0)	5,940	80,438		93,733	5,760	85,952		90,153
	24	24	Clerks, 2 (200), 2 (150), 5 (80), 3 (60), 4 (50), and 8 (40)	21,600				21,600		29,801	
	4	4	Draftsmen, 3 (55), 1 (45)	2,520		33,000		2,520			
	39	32	Daftars, Chaprasis, Guards, etc., 4 (10), 4 (7), 12 (6), 12 (5)	2,400				2,676		2,615	
	29	16	Temporary Establishment	3,334				3,795		3,444	
Allowances—			Travelling Allowances		35,794		33,000		36,351		35,860
					11,000		9,000		11,000		9,474
Contingencies—			Contingencies		12,468		12,000		13,000		12,193
			TOTAL SUPERINTENDING ENGINEERS		1,39,700		1,47,733		1,46,803		1,47,680
			Total Direction Carried over		2,72,953		2,84,400		2,84,598		2,74,513

(a) Includes Rs. 4,000 for Hill Journey Charges.

(b) Includes 1 @ Rs. 1,500 for 6 months.



## IRRIGATION—ESTABLISHMENT.

Fide Appendix, page 191.

	NUMBERS		Particulars	Budget Estimate, 1914-15		Revised Estimate, 1913-11.		Budget Estimate, 1913-14		Accounts, 1912-13.	
	1913-11	1911-15									
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			Brought forward		2,72,953		2,84,100		2,81,598		2,74,513
			EXECUTIVE ESTABLISHMENT								
			Imperial Engineers								
Salaries—	12	15	Executive Engineers, 9 to 20 years' service (700—1,250)	(a)				1,53,100			
	25	20	Assistant Engineers, 1 to 8 years' service (380—660)		1,18,560			1,42,770			
			Allowance for increments		5,900			5,090	3,00,960		
			Provincial Engineers								
	12	9	Assistant Engineers, 1 to 15 years' service (250—550)		35,100		4,13,000	52,500			
	5	9	Executive Engineers under the old scheme (535—850)		63,600			31,680			
			Allowance for increments		2,500			2,300	80,540		
	12	12	Temporary Engineers (200—700)		59,160			57,600			
	2	1	Apprentice Engineers					2,100			
	1	1	Electric Engineer, (300)		3,600			3,600			
					4,64,295				63,600		
Allowances—			Travelling allowance		73,893		...		81,169		
Contingencies—			Contingencies		10,000		...		9,208		
			TOTAL		5,53,188		1,48,000	5,41,477		(b)	3,91,412
			Upper Subordinate Establishment								
Salaries—	7	7	Sub-Engineers, 2 (400), 2 (325), 1 (300), 1 (275), 1 (300) for 2 months and 150 for 10 months)		20,400			25,800		23,776	
	15	15	Supervisors, 5 (150), 5 (160), 3 (225), 2 (200)		33,300			28,200		25,543	
	22	20	Overseers, 1 (145), 5 (130), 5 (115), 6 (100)		28,800			25,200		25,017	
			Sub-divisional allowances		17,400			19,200		3,574	
			Local allowance							12,531	
			Increase of pay of Upper Subordinate					18,000		...	
			Deduct—for probable savings		100					...	
Establishment—					1,05,860		1,10,000	1,16,400			
			Temporary establishment		16,800			15,180			
			Ditto, Ken								
			Ditto, Jhansi Division, Betwa Canal								
			Ditto, Dhassau								
			Ditto, Surveys, Jhansi District							15,890	
			Ditto, do., Hamirpur								
			Ditto, do, Banda								
			Ditto, Sarda Survey								
			Ditto, Fyzabad Survey								
					16,800			15,180			
Allowances—			Travelling allowance		41,791		...		40,000		
Contingencies—			Contingencies		6,000		...		5,000		
			Total Upper Subordinate Establishment		1,70,454		1,10,000	1,76,580			1,06,331
			Carried over		9,96,595		3,42,400	10,02,655			7,72,256

(a) Includes provision for broken periods.

(b) Includes Rs. 250 for Exchange Compensation allowance.

UNITED PROVINCES OF AGRA AND OUDH—EXPENDITURE.

UNITED PROVINCES OF AGRA AND OUDH—EXPENDITURE.

## IRRIGATION ESTABLISHMENT.

*Vide* Appendix, page 192.

		NUMBERS.		Particulars.	Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.		
		1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Establishment—	238	238	Brought forward .		9,96,595		8,42,400		10,02,655		7,72,256		
			EXECUTIVE ESTABLISHMENT— contd.										
			Lower Subordinate Establishment.										
			Sub-Overscers, (30—70) .	1,24,800		}	1,20,000	1,22,808		1,07,093			
			Local allowance .	...			...	1,008					
			Temporary Establishment. Sub-Overscers and Surveyors .	6,540			13,440						
			Temporary Establishment, Mat .	1,620			1,620						
			Ditto, Ken Canal .	3,840			...						
			Ditto, Bara Sub-Division Gangao Dam .	1,920			1,980						
			Ditto, Jhansi Division, Betwa Canal .	2,160			...						
			Ditto, Dhassan Canal .	1,920			...						
			Ditto, Pahuj do. .	...			...						
			Ditto, Hathras Branch .	4,380			5,400						
			Ditto, Mirzapur division .	9,000		}	38,000	8,760		37,023			
			Ditto, Permanent head works—Ganges Canal	3,840			...						
			Ditto, Survey, Jhansi District										
			Ditto, do., Hamirpur District										
			Ditto, do., Mirzapur District										
			Ditto, do., Banda District .										
			Ditto, do., Allahabad District .										
			Ditto, Hardoi Drainage .										
			Ditto, Tanks Khairagarh Tahsil .										
			Ditto, do., Jalaun District										
			Ditto, Fyzabad Survey .										
			Ditto, Sarda Survey .										
			Royal bonus . . . .				1,60,020	1,58,000	1,54,008				
			Allowances—			Travelling allowance . .		60,000	...	55,000			
			Contingencies—			Contingencies . . . .		1,000	...	2,000			
						Total Lower Subordinate Es- tablishment . . . .		2,21,020	1,58,000	2,11,008	1,45,124		
			Establishment—	2 425  707	2 425  ...	Petty.							
						Artificers, 1 (12), 1 (10) .	264			264			
						Dafadars and barkandazes, 27 (7), 48 (6), 350 (5) .	26,724			26,724	59,327		
Runners . . . . .	...						50,904						
Local allowance . . . .	...						...	26					
Royal Bonus . . . . .	...						...	—5					
Temporary Establishment.		26,988					70,000	77,892	59,348				
Temporary Establishment .	2,646						6,334						
Ditto, Permanent head works—Ganges Canal	1,656						1,080	29,676					
Ditto, Mat .	...						360						
Ditto, Ken .	1,128						...						
Ditto, Gangao .	2,172						1,632						
			7,602	26,988		70,000	9,406	77,892	29,676	59,348			
				12,17,615		10,00,400		12,13,663		9,17,380			

## IRRIGATION—ESTABLISHMENT.

Vide APPENDIX, PAGE 192.

NUMBERS.		Particulars.	Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward . {	7,602	12,17,615		10,00,400	9,406	12,13,663	29,676	9,17,380
		EXECUTIVE ESTABLISHMENT— continued.		26,988		70,000	77,892			59,848
		Temporary Establishment— continued.								
		Temporary Establishment, Jhansi Division, Betwa Canal	384							
		Ditto Bara Sub-Division, Ken Canal . . .	1,608							
		Ditto, Dhassan Canal .	420							
		Ditto, Mirzapur Survey .	...							
		Ditto, do., Division .	7,400				5,406			
		Ditto, Special Banda Survey	...							
		Ditto, do., Jhansi .	...							
		Ditto, do., Hamirpur .	...			28,000				
		Ditto, Pahuj Canal .	...							
		Ditto, Hathras Branch .	1,596				2,604			
		Ditto, Belan do. .	...							
		Ditto, Hardoi Drainage .	...							
		Ditto, Khairagarh Tahsil .	...							
		Ditto, Fyzabad Survey .	...							
		Ditto, Sarda Survey .	...							
		Travelling Allowance .	...	19,010				17,506		29,676
		Contingencies . . .	...	22,000		...		21,000		...
			...	56,060		...		5,000		...
		Total Petty .		1,24,058		98,000		1,21,398		89,024
		Office.								
		Accountants (a) . . .	33,032				33,033			
		Clerks, 3 (80), 1 (75), 1 (70), 15 (67-8), 1 (60), 1 (50), 21 (40), 2 (35), 34 (30), 55 (25) .	57,750				57,780			
		Telephone clerks, signallers and peons, 28 (25), 58 (20), 1 (15), 34 (6) . . . . .	24,948				24,948			
		Store-keeper (15) . . . .	180				180			
		Draftsmen, 21 (51), 1 (30) .	13,212				13,212			
		Munshis, 1 (40), 19 (30), 3 (25), 51 (20), 56 (15), 4 (10) .	31,020				31,020			
		Sowars, and chaprasis, 2 (18), 35 (15), 21 (7), 97 (6)	15,480				20,964			
		Temporary Establishment .		1,75,622		1,74,000		1,81,137		
		Ditto, Permanent head works . . . . .	15,960				16,848			
		Ditto, Mat . . . . .	11,160				8,100			
		Ditto, Ken . . . . .	2,700				2,544			
		Ditto, Gangao . . . . .	1,140				72			
		Ditto, Jhansi Divi- sion, Betwa Canal .	4,032				4,872			
			840				720			
		Carried over . {	35,832	1,75,622		1,74,000	33,156	1,81,137		
				13,41,673		10,98,400		13,35,061	1,58,550	10,06,404

(a) Calculated at the rate of Rs. 131-1-3 each.

IRRIGATION--ESTABLISHMENT

Vide APPENDIX, PAGE 193.

NUMBERS.		Particulars.	Budget Estimate, 1914-15		Revised Estimate, 1913-14		Budget Estimate, 1913-14.		Accounts, 1912-13.	
1913-14.	1914-15		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward {	35,832	13,11,673		10,98,400	33,156	13,35,061	1, 8,550	10,06,404
		EXECUTIVE ESTABLISHMENT— continued								
		Office—continued								
		Temporary Establishment, Muzapuri division	11,988				9,411			
		Ditto Baia Sub-Division (Ken-Canal)	3,540				2,056			
		Ditto, Dhassan Canal	2,916							
		Ditto, Survey, Muzapuri								
		Ditto, do., Jhansi Dis- trict								
		Ditto, do., Hamirpur								
		Ditto, do, Banda				60,000				
		Ditto, Hardoi Drainage							61,985	
		Ditto, Pahuj Canal								
		Ditto, Hathias Bianch	8,316				7,362			
		Ditto, Belan do								
		Ditto, Tanks Khanagah Tahsil								
		Ditto, Fyzabad Survey								
		Ditto, Sarda Survey								
		Local Allowance	...	62,592				52,048	160	
		Royal bonus							5	
Allowances—		Travelling Allowance		30,000				29,000		
Contingencies—		Contingencies		54,740				48,000		
		Total Office		3,22,954		2,34,000		3,10,185		2,20,700
		Total Salaries		10,31,187		10,48,000		10,65,271		9,52,591
		Travelling Allowances		2,32,687		(a) 2,70,000		2,26,169		(a) 2,58,268
		Contingencies		1,27,800		(a) 90,000		69,208		(a) 87,713
		TOTAL EXECUTIVE ESTABLISH- MENT		13,91,674		14,08,000		13,60,648		12,98,567
		MEDICAL								
Establishment—	15	18 Sub-Assistant Surgeons (40—60)	10,320				10,320		} 12,619	
	1	1 Compounder (10)	120				120			
		Temporary Establishment	1,692				1,224			
		Ditto, Mat	...				72			
		Ditto, Ken	...				...			
		Ditto, Gangao Dam.	912				912			
		Carried over {	13,044				12,648		12,619	
				16,64,627		(b) 16,92,400		16,45,246		(c) 15,73,087

(a) Distribution over the several sections of Establishment is not possible.  
(b) Includes Rs2,70,000 and Rs90,000 on account of Travelling Allowance and Contingencies—See note (a) above.  
(c) " Rs2,58,268 and Rs87,713 " " " " " " "

## IRRIGATION—ESTABLISHMENT.

Vide APPENDIX, PAGES 173 and 193

	NUMBERS		Particulars	Budget Estimate, 1914-15		Revised Estimate, 1913-14		Budget Estimate, 1913-14.		Accounts, 1912-13	
	1913-14	1914-15		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			Brought forward	13,014	16,64,627		16,92,400	12,618	16,45,246	12,619	15,73,080
			MEDICAL—continued								
			Temporary Establishment, Jhansi Division, Betwa Canal . . . . .	72						1,604	
			Ditto, Dhassan . . . .	72							
			Ditto, Hathias Branch . .								
			Ditto, Muzapur . . . .	1,800				1,104			
			Total Salaries . . . .		14,988		16,000		13,752		14,223
Allowances—			Travelling Allowances . .		5,000		7,000		5,000		6,123
Contingencies—			Contingencies . . . .		5,000		5,000		5,000		4,617
			TOTAL MEDICAL . . . .		24,988		28,000		23,752		24,363
			Water Regulation.								
Establishment—	497	504	Gauge readers, tindals, and beldars 2 (11), 3 (10), 9 (9), 20 (8), 56 (7), 83 (6), 331 (5)		34,056				33,288		
			Temporary Establishment	6,025				7,818			
			Ditto, Jhansi Division, Betwa Canal . . . . .					312		36,827	
			Ditto, Ken . . . . .	...				...			
			Ditto, Dhassan Ditto, Hathias Branch	288				1,476 144			
			Contingencies . . . .	1,980	6,313		39,000		9,750		
			Royal bonus . . . .		1,980						4
			TOTAL WATER REGULATION		42,349		39,000		43,038		36,831
			NAVIGATION.								
Establishment—	1	1	Deputy Traffic Manager (60)	720				600			
	1	1	Clerk (30) . . . . .	360				360			
	7	7	Munshis, 1 (30), 2 (25), 1 (20), 3 (15) . . . . .	1,740				1,740			
	9	9	Chaprisis, 1 (8), 2 (6), 6 (5) . .	600				600			
	1	1	Tindal (7) . . . . .	84				84			
	85	85	Beldars (5) . . . . .	5,100				5,100			
			Temporary Establishment, Ken Canal . . . . .		8,604		9,000		8,484		8,229
Allowances—			Travelling Allowances . .		500		500		500		411
Contingencies—			Contingencies . . . .		100		100		100		760
			TOTAL NAVIGATION . .		9,204		9,600		9,084		9,400
			Carried over . . . .		17,41,168		17,69,000		17,21,120		16,43,674

## IRRIGATION—ESTABLISHMENT.

Vide APPENDIX, PAGE 193.

	NUMBERS		Particulars	Budget Estimate, 1914-15.		Revised Estimate, 1913-14		Budget Estimate, 1913-14		Accounts, 1912-13	
	1913-14.	1914-15		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			Brought forward		Rs. 17,41,168		Rs. 17,69,000		Rs. 17,21,120		Rs. 16,43,674
			REVENUE MANAGEMENT								
Salaries—	18	18	Deputy Magistrates, 3 (100), 5 (300), 10 (200)	56,400				56,400			
	52	54	Ziladars, 10(100), 12(80), 14(60), 18 (50)	44,400				12,360			
Establishments—			Naib Ziladars								
	73	73	Munshis, 19 (15), 54 (12)	11,196				11,196			
	1,361	1,361	Patils, 257 (12), 446 (10), 578 (8), 80 (7)	1,52,736				1,52,736			
	73	73	Chapiasis, (6)	5,256				5,256			
	217	217	Amins, 37 (30), 52 (25), 77(20), 51 (16)	56,550				56,580			
					3,26,568		3,35,000		3,24,528		2,95,990
			Temporary Establishment Zilladars	1,680				..			
			Temporary Establishment	5,076				7,500			
			Ditto, Dhassan	...				..			
			Ditto, Ken	...				.			
			Ditto, Mirzapur	900				1,380			
			Ditto, Hathias Branch	4,824				6,204			
			Ditto, Survey, Banda	..							
			Ditto, Hathias Branch	...				.			
			Ditto, Jhansi Division, Betwa Canal	..				.			
			Extra Measuring Establishment	..							
			Ditto occupiers' lambadars' fees	2,28,000			2,69,000	2,28,000			2,27,852
			Ditto patwais' fees	12,000				12,000			
					2,52,480		...	2,55,084			80
			Royal bonus	...			...	...			
			Total Salaries		5,79,048		6,04,000	5,79,612			5,23,922
Allowances—			Travelling Allowances		50,000		40,000	60,000			49,010
Contingencies—			Contingencies, including shajras and khasras		20,000		10,000	20,000			12,843
			TOTAL REVENUE MANAGEMENT		6,49,048		6,54,000	6,59,612			5,85,775
			Carried over		23,90,216		24,23,000	23,80,732			22,29,449

IRRIGATION—ESTABLISHMENT.

Vide APPENDIX, PAGE 193

NUMBERS.		Particulars.	Budget Esti-		Revised Esti-		Budget Esti-		Accounts,	
			mate,		mate,		mate,		1912-13.	
1913-14.	1914-15		Rs	Rs	Rs	Rs	Rs.	Rs.	Rs	Rs.
		Brought forward		23,90,216		21,23,000		23,80,732		22,29,449
		PLANTATIONS.								
Establishment—	55	55 Rangers, 8 (15), 19 (12), 28 (10)	7,536				7,536			
	44	44 Mahs, 25 (6), 19 (5)	2,940	10,176			2,940	10,176		
		Temporary establishment	204				180			
		Temporary Establishment Jhansi Division, Betwa Canal	312			11,500	312			9,935
		Utto Ken Canal	300				300			
		Naraura grazing ground		516			2,000	2,792		
Allowances—		Travelling Allowances				300				322
Contingencies—		Contingencies				200				229
		TOTAL PLANTATIONS		11,292		12,000		13,268		10,486
		Special Survey								
		Surveys to be carried out by Buildings and Roads Branch				19,000		15,000		31,625
		Undistributed allotment for surveys		26,492				36,000		
		Add—Charges of other Depart- ments and audits of previous year disbursed during the year and amount paid before audit								1,237
		Deduct—Amounts charged to other Departments, payments before audit of previous year and charges not paid during the year								27
		Total		26,492		19,000		51,000		32,835
		GRAND TOTAL		24,23,000		24,54,000		24,45,000		28,72,770

IRRIGATION—ESTABLISHMENT.					
Abstract of the foregoing Provision for Establishment					
Particulars		Budget Estimate 1914-15	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13
		Rs	Rs	Rs	Rs
DIRECTION	Chief Engineer and Secretary	1,33,253	1,36,667	1,38,295	1,26,833
	Superintending Engineers	1,39,700	1,47,733	1,16,303	1,47,680
Total		2,72,953	2,84,400	2,54,598	2,74,513
GENERAL	Executive	13,91,674	14,08,000	13,60,618	12,98,567
	Medical	24,988	28,000	23,752	24,363
	Water Regulation	42,349	39,000	43,038	36,831
Total		14,59,011	14,75,000	14,27,438	13,59,761
REVENUE	Navigation	9,204	9,600	9,084	9,400
	Revenue Management	6,49,048	6,54,000	6,59,612	5,55,775
	Plantation	11,292	12,000	13,268	10,486
Total		6,69,544	6,75,600	6,81,964	6,05,661
Total		24,01,508	24,35,000	23,94,000	22,39,935
Special Survey			19,000		
Establishment for preparation of Famine Relief projects in Buildings and Roads Branch.				15,000	31,625
Add—Charges of other departments and adjustments of previous year disbursed during the year and amount paid before audit.					1,237
Deduct—Amounts charged to other departments, payments before audit of previous year and charges not paid during the year.				...	27
Undistributed allotment for Surveys		26,492		36,000	
GRAND TOTAL		24,28,000	24,54,000	24,45,000	22,72,770
Share of establishment chargeable to the Irrigation—Major Works Budget		23,17,000	23,28,000	23,46,000	21,43,178
Minor Works and Navigation Budget		1,11,000	1,26,000	99,000	1,28,978
Share of Establishment chargeable to Contribution Works		...	...	...	614
GRAND TOTAL		24,28,000	24,54,000	24,45,000	22,72,770



*Abstract of the Budget Estimate of Establishment of the Irrigation Branch in the United Provinces  
for the year 1913-14.*

	Budget Estimate, 1914-15.	Revised Estimate, 1913-14	Budget Estimate, 1913-14	Accounts, 1912-13.
	Rs.	Rs.	Rs.	Rs.
Share of establishment chargeable to 35 —Famine Relief Insurance— Protective Irrigation Works. (Page 137)	2,15,000	2,53,000	2,20,000	2,19,444
Share of establishment chargeable to 42.—Major Works—Working Expenses—Imperial. (Page 141)	2,70,000	2,24,000	2,57,000	2,13,573
Share of establishment chargeable to 49 —Capital expenditure not charged against Revenue. (Page 167)	1,32,000	1,51,000	1,51,000	1,11,699
Share of establishment chargeable to 42 —Major Works—Working Expenses—Provincial (Page 141)	17,00,000	17,00,000	17,18,000	15,58,462
Share of establishment chargeable to 43.—Minor Works and Navigation—Provincial. (Page 155)	1,11,000	1,20,000	1,14,000	1,28,978
Share of establishment chargeable to Contribution Works				614
<b>Total</b>	<b>24,28,000</b>	<b>24,54,000</b>	<b>24,45,000</b>	<b>22,72,770</b>

## UNITED PROVINCES OF AGRA AND OUDH—EXPENDITURE.

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## UNITED PROVINCES OF AGRA AND OUDH—EXPENDITURE.

## 43.—IRRIGATION—MINOR WORKS AND NAVIGATION.

	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
<b>U. P. Proper.</b>		Rs.	Rs.	Rs.	Rs.
<b>PROVINCIAL.</b>					
In charge of Civil Officers . . . . .	43E	300	300	300	275
For rounding . . . . .		300	300	300	...
In charge of P. W. Officers—		...	...	...	275
Works for which Capital and Revenue Accounts are kept . . . . .	43A	1,73,000	3,07,000	1,64,000	1,95,421
Agriculture . . . . .	43B	1,02,000	1,30,000	94,000	1,23,186
<b>Total U. P. proper</b>		<b>2,75,000</b>	<b>4,37,000</b>	<b>2,58,000</b>	<b>3,78,607</b>
<b>Rajputana.</b>					
<b>IMPERIAL.</b>					
In charge of Public Works Officers—					
Works for which Capital and Revenue Accounts are kept . . . . .	43C	98,700	70,700	98,700	95,012
Works for which neither Capital nor Revenue Accounts are kept . . . . .	43D	1,300	1,300	1,300	1,109
Deduct—Expenditure in England . . . . .		...	...	...	548
<b>Total Rajputana</b>		<b>1,00,000</b>	<b>72,000</b>	<b>1,00,000</b>	<b>95,573</b>
<b>GRAND TOTAL</b>		<b>3,75,000</b>	<b>5,09,000</b>	<b>3,58,000</b>	<b>4,74,455</b>

DETAILED ACCOUNT No. 43A — IRRIGATION—MINOR WORKS AND NAVIGATION.—IN CHARGE OF P. W. OFFICERS—WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT.

		Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>PROVINCIAL.</b>									
<b>CAPITAL OUTLAY.</b>									
Works Establishment . . . . .		41,000		1,53,000		33,000		45,770	
Scientific Instruments and Drawing materials . . . . .		3,000		29,000		8,000		18,484	
Plant and machinery . . . . .									
Tools . . . . .									
Live stock . . . . .									
Office furniture . . . . .									
Repairs and carriage . . . . .									
Navigation plant . . . . .									
Camp equipage . . . . .									
Share . . . . .									
Suspense . . . . .				1,000		...		—1,063	
Deduct—Receipts on Capital Accounts . . . . .				...				416	
<b>Total</b>			50,000		1,86,000		40,000		65,641
<b>REVENUE OUTLAY.</b>									
Extensions and Improvements . . . . .		3,000		...		7,000		16,307	
Maintenance and repairs . . . . .		43,900		44,650		43,950		42,574	
Establishment . . . . .		73,000		72,000		70,000		66,654	
Scientific Instruments and Drawing materials . . . . .									
Plant and machinery . . . . .									
Tools . . . . .									
Navigation plant . . . . .									
Camp equipage . . . . .									
Live stock shares . . . . .									
Office furniture . . . . .									
Repairs and carriage . . . . .									
Refunds of Revenue . . . . .		100		350		50		240	
<b>TOTAL</b>			1,23,000		1,21,000		1,24,000		1,20,780
<b>TOTAL</b>			1,73,000		3,07,000		1,64,000		1,95,421

DETAILED ACCOUNT NO. 43B.—IRRIGATION—MINOR WORKS AND NAVIGATION.—IN CHARGE OF  
P. W. OFFICERS—AGRICULTURAL.

	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
	Rs.	Rs.	Rs.	Rs.
Provincial.				
Works . . . . .	16,000	48,000	24,000	99,973
Repairs . . . . .	54,000	55,000	48,000	35,276
Establishment . . . . .	30,000	25,000	21,000	43,840
Tools and Plant . . . . .	2,000	2,000	1,000	4,095
Refund of Revenue . . . . .	...	...	...	2
Total	1,02,000	1,30,000	94,000	1,83,186

UNITED PROVINCES OF AGRA AND OUDH—EXPENDITURE.

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UNITED PROVINCES OF AGRA AND OUDH --EXPENDITURE.

DETAILED ACCOUNT No. 43C.—MINOR WORKS AND NAVIGATION—IN CHARGE OF P. W. OFFICERS—WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT.

	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
	Rs.	Rs.	Rs.	Rs.
<b>Rajputana.</b>				
<b>Imperial.</b>				
<b>CAPITAL OUTLAY.</b>				
Works . . . . .	12,000	...	10,000	4,888
Establishment . . . . .	3,000	...	3,400	1,537
Tools and Plant . . . . .	300	...	300	73
Suspense . . . . .	...	...	...	1,361
<b>Total Capital Outlay</b>	<b>15,300</b>	<b>...</b>	<b>13,700</b>	<b>7,909</b>
<b>Revenue Outlay.</b>				
Extension and Improvements . . . . .	9,000	17,000	8,000	18,302
Maintenance and Repairs . . . . .	58,000	39,000	54,000	45,193
Establishment . . . . .	14,781	12,646	21,280	22,100
Tools and Plant . . . . .	1,619	2,054	1,720	1,508
<b>TOTAL REVENUE OUTLAY</b>	<b>83,400</b>	<b>70,700</b>	<b>85,000</b>	<b>87,103</b>
<b>Total</b>	<b>98,700</b>	<b>70,700</b>	<b>98,700</b>	<b>95,012</b>

DETAILED ACCOUNT No. 43D.—MINOR WORKS AND NAVIGATION—IN CHARGE OF P. W. OFFICERS—WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.

Vide APPENDIX, PAGE 173.

<b>Rajputana.</b>				
<b>IMPERIAL.</b>				
Works . . . . .	1,000	1,000	1,000	828
Establishment . . . . .	300	300	300	269
Tools and plant . . . . .	...	...	...	12
<b>Total</b>	<b>1,300</b>	<b>1,300</b>	<b>1,300</b>	<b>1,109</b>
<b>Details of Establishment.</b>				
Direction and Accounts and Executive Establishment . . . . .	16,081	10,946	22,980	23,956
Temporary Revenue Establishment (Mates and Chaukidars) . . . . .	1,200	2,000	1,200	
Lambardars and Patwari Fees . . . . .	700		700	
Contingencies . . . . .	100		100	
<b>Total</b>	<b>18,081</b>	<b>12,946</b>	<b>24,980</b>	<b>23,956</b>

DETAILED ACCOUNT No. 43E.—IRRIGATION—MINOR WORKS AND NAVIGATION—IN CHARGE OF CIVIL OFFICERS.

Vide APPENDIX. PAGE 173.

	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
	Rs.	Rs.	Rs.	Rs.
Pay and allowances of Canal Clerks . . . . .	180	150	180	188
Establishment for Collection of Owner's Rate . . . . .	100	130	100	
Refunds . . . . .	20	20	20	...
	300	300	300	275
For rounding . . . . .	300	300	300	
Total . . . . .	...	...	...	275

ABSTRACT ACCOUNT No. 43.—IRRIGATION—MINOR WORKS AND NAVIGATION.

	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
	Rs.	Rs.	Rs.	Rs.
SUMMARY.				
U. P. Proper.				
PROVINCIAL.				
Works . . . . .	60,000	2,01,000	64,000	1,62,050
Repairs . . . . .	97,900	99,650	91,950	77,850
Establishment . . . . .	(a) 1,11,000	(a) 1,26,000	(a) 99,000	(a) 1,23,978
Other Items . . . . .	6,100	10,350	3,050	9,729
Total U. P. proper . . . . .	2,75,000	4,37,000	2,58,000	3,78,607
IMPERIAL.				
Rajputana.				
Works . . . . .	22,000	18,000	19,000	24,018
Repairs . . . . .	58,000	39,000	54,000	45,193
Establishment . . . . .	18,081	12,946	24,980	23,956
Other Items . . . . .	1,919	2,054	2,020	2,954
Total . . . . .	1,00,000	72,000	1,00,000	96,121
Deduct—Expenditure in England . . . . .	...	...	...	548
Total Rajputana . . . . .	1,00,000	72,000	1,00,000	95,573

(a) Include Rs. 169, 417, 318, and 332 on account of Exchange Compensation Allowances.

## 45.—CIVIL WORKS.

	Detailed Acct. No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
<b>U. P. Proper.</b>		Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>					
In charge of P. W. Officers . . . . .	45B	7,04,000	8,00,000	5,10,000	4,66,105
<i>PROVINCIAL.</i>					
In charge of Civil Officers . . . . .	45A	7,54,000	30,31,000	4,97,000	9,35,818
In charge of P. W. Officers . . . . .	45B	68,24,000	62,29,000	65,28,000	64,48,575
<b>Total U. P. Proper</b>		<b>82,82,000</b>	<b>1,00,60,000</b>	<b>75,35,000</b>	<b>78,50,498</b>
<b>Rajputana.</b>					
<i>IMPERIAL.</i>					
In charge of P. W. Officers . . . . .	45C	5,59,000	5,49,000	4,05,000	4,10,617
<b>GRAND TOTAL</b>		<b>88,41,000</b>	<b>1,06,09,000</b>	<b>79,40,000</b>	<b>82,61,115</b>

## DETAILED ACCOUNT No. 45A.—CIVIL WORKS.—IN CHARGE OF CIVIL OFFICERS.

		Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	<i>PROVINCIAL.</i>								
CIVIL BUILD- INGS— (Contract) (a)	Original Works—								
	Miscellaneous . . . . .	600		300		1,500		303	
	Repairs . . . . .	12,585	13,185	9,200	9,500	12,071	13,571	5,763	6,036
COMMUNICA- TIONS— (Contract) (a)	Original Works—								
	Miscellaneous . . . . .	250		800		250		745	
	Repairs . . . . .	11,850	11,600	5,500	6,300	11,225	11,475	3,676	4,421
MISCELLANEOUS PUBLIC IM- PROVEMENTS— (Contract) (a)	Original Works—								
	Paving and streets . . . . .	...		1,000		...		119	
	Water-supply . . . . .	1,482		2,200		2,454		...	
	Sewerage and Drainage . . . . .	...		100		...		34	
	Miscellaneous . . . . .	800		900		800		3,827	
		2,282		4,100		3,254		3,980	
	Repairs . . . . .	10,182	12,464	15,000	19,100	7,612	10,866	15,591	19,571
	<b>Total carried over</b>		<b>37,249</b>		<b>34,900</b>		<b>35,912</b>		<b>30,058</b>

(a) District Contract for charges on account of Government Estates of Tarai and Garhwal Bhabar and Divisional Contract for other charges.

DETAILED ACCOUNT NO. 45A.—CIVIL WORKS—IN CHARGE OF CIVIL OFFICERS—*contd.*

Fide APPENDIX, PAGES 173 AND 190.

	Numbers.			Budget Estimate, 1914-15		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
					37,240		34,900		35,912		30,058
			Total brought forward								
ESTABLISH- MENT—	1913-14.	1914-15.	General Establishment—								
			Clerk, 1 (50)	600		480		600		599	
	24	23	Servants, 2 (10), 1 (7-8), 1 (6-8), 5 (6), 3 (5-8), 11 (5)	1,626		1,400		1,806		1,339	
			Establishment of staging Bungalows and Encamping grounds—								
	27	27	Servants (varying from As 12 to Rs. 5)	1,290		1,560		1,299		1,113	
	1	1	Staging Bungalows (Servants), 1 (4)	48		140		48		91	
			Pay of menials	...		...		...		34	
			Temporary Establishment—								
			Servants	...		...		...		168	
	1	1	Ganges River Toll Establishment—								
	11	11	Clerks (150)	1,800		1,800		1,800		1,829	
			Servants, 6 (6), 3 (5), 2 (4-8)	720		720		720		756	
				6,084		6,100		6,273		5,929	
ALLOWANCES—			Grain Compensation Allowance	...		100		...		79	
			Travelling allowances	...		...		...		...	
			Contingencies.								
			Paraos and Encamping grounds (Divisional Contract)	1,865		300		1,865		529	
			Other Petty Contingencies (Divisional Contract)	80		200		80		7	
			Tolls and Ferries (Ganges River Toll) Contingencies	300		220		300		349	
			Pay of menials	464		280		4,178		168	
				2,709	8,793	1,000	7,200	6,423	12,606	1,053	7,061
MISCELLANEOUS—			Grants to District Boards	6,01,600		28,93,500		3,46,581		7,21,455	
			Grants-in-aid to Municipalities	85,000		75,000		81,500		1,50,105	
			Ditto to Towns	5,698		5,700		5,698		8,698	
			Miscellaneous (Divisional Contract)	1,665		600		1,265		536	
			Refunds	500		600		500		6,131	
				6,94,463		29,75,400		4,35,544		8,86,925	
ESTABLISH- MENT—			Court of Wards' Engineer's Office								
	1	1	Temporary Establishments—								
	3	3	Supervising Engineer, (500)	6,000		5,500		5,400		4,400	
	5	5	Clerks, 1 (90), 1 (60), 1 (45)	2,340		2,400		2,310		2,400	
ALLOWANCES—			Servants, 1 (8), 3 (7), 1 (6)	420		300		420		393	
					8,760		8,200		8,160		7,193
			Travelling Allowance		3,000		4,000		3,000		3,178
CONTINGENCIES—			Rents	600		600		600		671	
			Other Contingencies (Contract)	736		400		723		478	
			Contribution towards Provident Fund	261		200		242		200	
			European Stationery	100		50		100		18	
			Pay of menials			50					
			Lump allotment for Leave Allowances	200		...		200		36	
					1,897		1,300		1,865		1,403
					7,54,162				4,97,177		
			For rounding		162				177		
			Total		7,54,000		30,31,000		4,97,000		9,25,818

## DETAILED ACCOUNT No. 45B—CIVIL WORKS—IN CHARGE OF P. W. OFFICERS

	Budget Estimate, 1914-15.	Revised Estimate, 1913-14	Budget Estimate, 1913-14	Accounts 1912-13
	Rs	Rs	Rs	Rs
<b>SUMMARY</b>				
<i>PROVINCE</i>				
<b>Civil Buildings—</b>				
New works	21,76,819	22,87,679	22,88,610	26,08,697
Repairs	5,25,233	5,25,358	5,25,123	5,08,389
<b>Communications—</b>				
New Works	4,74,475	4,37,317	5,26,843	3,98,309
Repairs	16,04,965	15,90,316	15,04,965	15,29,291
<b>Miscellaneous Public Improvements—</b>				
New works	17,914	2,23,775	1,12,538	2,53,140
Repairs	1,18,634	1,01,318	1,15,400	1,17,024
<b>Establishment—</b>				
Direction				
Construction	10,98,960	10,05,467	9,50,467	9,87,174
Accounts				
<b>Tools and Plant</b>	1,02,000	54,770	1,04,199	33,702
<b>Suspense</b>				17,829
For rounding			352	
Discretionary Grant given by Government of India	6,05,000		4,00,000	
<b>Total</b>	68,21,000	62,29,000	65,28,000	64,48,575
<b>DETAILS</b>				
<b>Communications—(New works)</b>				
Roads	2,49,159	3,10,618	2,75,356	3,78,765
Boats, Bridges and Ferries	1,00,000	90,000	1,00,000	8,900
Accommodation for travellers	88	1,890	1,578	1,934
Agriculture		2,000		3,710
Miscellaneous	1,24,528	2,809	1,16,879	
<b>Total Communications (New works),</b>	4,74,475	4,37,317	5,26,843	3,98,309
<b>Communications—(Repairs)</b>				
Roads	13,32,959	12,62,847	12,26,247	13,71,429
Boats, Bridges and Ferries	58,480	57,480	61,195	57,563
Accommodation for travellers	21,134	21,607	21,496	20,040
Agriculture	79,555	79,555	81,027	80,259
Miscellaneous	1,12,487	1,60,827	1,12,000	...
<b>Total Communications—(Repairs)</b>	16,04,965	15,90,316	15,04,965	15,29,291
<b>Miscellaneous Public Improvements—(New works)</b>				
Improvements to town				1,57,358
Water Supply				3,44,544
Paving Streets	22,914	3,08,909	83,684	
Sewerage and Drainage				3,21,772
Miscellaneous	25,000	54,866	28,854	36,274
	47,914	3,23,775	1,12,538	8,59,948
<b>Deduct—Outlay from Contributions,</b>		7,00,000		6,06,788
<b>Total Miscellaneous Public Improvements—(New works)</b>	47,914	2,23,775	1,12,538	2,53,160



## DETAILED ACCOUNT No 15B—CIVIL WORKS—IN CHARGE OF P. W. OFFICERS.

Vide APPENDIX PAGE 173.

				Budget Estimate, 1914-15	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13
				Rs.	Rs.	Rs.	Rs.
<b>Miscellaneous Public Improvements—(Repairs)</b>							
Improvements to towns	.	.	.	15,704	9,185	13,310	7,211
Water supply	.	.	.	8,505	13,505	4,908	12,210
Sewerage and drainage	.	.	.	11,537	15,557	12,132	19,798
Miscellaneous	.	.	.	82, 65	76,071	55,050	57,792
				1,18,634	1,14,318	1,15,400	1,27,011
<i>Deduct—Outlay from Contributions</i>					10,000		9,987
<b>TOTAL MISCELLANEOUS PUBLIC IMPROVEMENTS—(Repairs)</b>				1,18,634	1,04,318	1,15,400	1,17,024
<b>Establishment</b>							
<b>DIRECTION.</b>							
<b>Office of Chief Engineer and Secretary—</b>							
<b>Salaries—</b>	1	1	Chief Engineer (2,500)	30,000		30,000	
			Local Allowance, 1 (250)	3,000		3,000	
	1	1	Personal Assistant to Chief Engineer (1,200 for 4 months and 1,250 for 8 months)	14,800	53,100	11,200	52,590
			Local Allowance, 1 (100)	1,200		1,200	
	1	1	Registrar (180 for 2 months and 500 for 10 months)	5,960		5,700	
	1	1	Exchange Compensation Allowance	1,667	1,667	1,667	556
<b>Total</b>				56,527	59,767	55,767	53,146
<b>Establishment—</b>							
	30	30	Clerks. 1 (400) 1 (300), 2 (250), 3 (200), 3 (150), 2 (120), 2 (92), 2 (100), 2 (80), 1 (75), 2 (70), 2 (60), 2 (50), 3 (40), 2 (30)	13,758		43,476	
	1	1	Computer, (160-5-200)	(a) 2,100		2,380	
	1	1	Assistant Computer, (120-5-160)	(b) 1,500		1,440	
	1	1	Draftsman, (75)	900		900	
	2	2	Duties, 1 (12), 1 (11)	276		264	
	19	20	Jemadars and Peons, 1 (12), 4 (9), 7 (8), 7 (7), 1 (6)	1,908	53,918	1,688	59,182
	1	1	Blue Printer, (5-2-12)	(c) 120		96	
			Personal allowance, (3)	36		36	
			Local Allowance to Stenographers, (10)	120		120	
			Temporary Establishment	5,616		5,568	
<b>Total</b>				56,664	55,918	55,918	59,182
<b>Allowances—</b>							
			Travelling Allowance				
			Hill Allowances				
			Deputation Allowance	11,000	20,000	11,000	11,562
			Other Allowance				
<b>Total</b>				11,000	20,000	11,000	11,562
<b>Supplies and Services</b>							
			Supplies and Services				
			Service Postage and Telegram Charges	12,240	21,240	12,240	18,771
			Other Contingencies				
<b>Total</b>				12,240	21,240	12,240	18,771
<b>Total Office of Chief Engineer and Secretary</b>				1,36,531	1,56,925	1,34,925	1,42,661
<b>Salaries.—</b>							
	1	1	Consulting Architect, (500—5—1,000)	(d) 10,450	11,850	9,650	3,280
<b>Establishment—</b>	1	1	Computer, (90)	1,030		1,080	
	3	5	Draftsman 1 (90), 1 (80), 1 (45) 2 (40)	3,540		2,510	
	1	1	Tracer, (30)	360		360	
	1	1	Clerk, (50)	600	5,088	600	1,444
	1	1	Blue printer, (15)	180		180	
	1	1	Daffri, (8)	196		216	
	3	3	Peons, (6)	216		72	
	1	1	Chowkidar, (6)	72			
			Bonus on provident Fund				241
<b>Total</b>				16,594	14,938	14,938	4,965
<b>Allowances.—</b>							
			Travelling allowance	1,800		1,800	810
<b>Contingencies.—</b>							
			Contingencies	2,100	2,600	600	2,355
			Total Consulting Architect	20,494	19,338	17,338	8,130
			Total Direction carried over	1,57,025	1,76,263	1,52,263	1,50,791

(a) 200 for 12 months.

(b) 125 for 12 months.

(c) at 10 for 12 months.

(d) At 850 for 7 months and 900 for 5 months

DETAILED ACCOUNT No. 45B—CIVIL WORKS—IN CHARGE OF P. W. OFFICERS—*contd.**Vide APPENDIX, PAGE 173 AND 191*

	NUMBERS		DETAILS	Budget Estimate, 1914-15	Revised Estimate, 1913-14	Budget Estimate, 1913-14	Accounts, 1912-13
	1913-14	1914-15		Rs	Rs	Rs	Rs
			<i>Direction—contd</i>				
			brought forward .	1,57,025	1,76,263	1,52,263	1,50,791
			<b>OFFICE OF SUPERINTENDING ENGINEER</b>				
Salaries—	3	3	Superintending Engineers, 1 (2,000), 2 (1,750)	66,000	69,750	62,750	67,509
	2	3	Exchange Compensation Allowance	4,500	3,000	—	3,219
			<b>Total</b>	70,500	72,750	62,750	70,728
Establishment—	19	20	Clerks, 2 (100), 1 (80), 5 (50), 3 (40), 3 (30), 4 (25), 2 (20)	10,560	25,268	8,880	25,626
	3	3	Computers, 1 (60), 1 (50), 1 (30)	5,280		5,100	
	5	6	Draftsmen 1 (50), 3 (30), 2 (25)	2,250		2,100	
	3	3	Duffies, 10	360		360	
	12	12	Jamadar, and Peons, 9 (6), 3 (5)	828		828	
			Royal Bonus	—	—	—	—
			Temporary Establishment	4,380	—	—	—
			<b>Total</b>	23,688	25,268	17,268	25,626
Allowances—			Travelling Allowances	5,100	7,500	6,500	—
			Hill Allowances	—	—	—	—
			House Allowances	—	—	—	6,815
			Other Allowances	—	—	—	—
			<b>Total</b>	5,100	7,500	6,500	6,815
Contingencies—			Service Postage and Telegram Charges	—	8,700	4,700	8,601
			Other Contingencies	5,400	8,700	4,700	8,601
			<b>Total</b>	5,400	8,700	4,700	8,601
			<b>Total Office of Superintending Engineer</b>	1,04,685	1,14,218	91,218	1,11,273
			<b>Office of Sanitary Engineer</b>				
Salaries—	1	1	Sanitary Engineer, (2,000)	21,000	36,750	18,000	25,349
	1	1	Assistant Sanitary Engineer, (700)	8,400		8,400	
	2	2	Assistant Engineers	(a) 12,565		(b) 13,350	
	1	1	Upper and Lower Subordinate, 1 (250)	3,000	6,000	3,000	2,891
			<b>Total</b>	45,265	42,750	42,750	28,240
Establishment—	8	8	Clerks, 1 (200), 1 (80), 2 (60), 2 (30), 1 (20), 1 (40)	6,240	15,804	6,240	8,487
	13	3	Draftsmen 1 (80), 1 (50), 1 (38)	2,016		6,816	
	17	9	Duffies, Peons, etc, 1 (10) 2 (8), 1 (7), 1 (6), 1 (5)	744		1,296	
			Temporary Establishment	—		25,452	
			Bonus on Provident Fund	—		—	2,783
			<b>Total</b>	9,000	15,804	42,801	11,270
Allowances—			House Allowance	—	14,520	12,520	9,309
			Deputation Allowance	—	—	—	—
			Travelling Allowance	—	—	—	—
			Other Allowances	—	—	—	—
			<b>Total</b>	13,000	14,520	12,520	9,309
Contingencies—			Post and Telegram Charges	—	10,060	7,060	5,477
			Other Contingencies	8,832	10,060	7,060	5,477
			<b>Total</b>	8,832	10,060	7,060	5,477
			Less Fines recovered	—	56,000	—	20,824
			<b>Total Office of Sanitary Engineer</b>	79,097	27,134	1,05,134	33,472
			<b>Office of Electrical Inspector.</b>				
Salaries—	1	1	Electrical Inspector	(b) 8,900	6,520	7,200	6,475
	1	1	Assistant Electric Inspector (300)	3,600		4,320	
			<b>Total</b>	12,500	6,520	11,520	6,475
Establishment—	1	1	Inspector of lightning conductor (65)	780	2,388	780	1,942
	2	2	Clerks 1 (70), 1 (40)	1,320		1,320	
	4	4	Duffies and Peons 1 (8), 3 (6)	312		288	
			<b>Total</b>	2,412	2,388	2,388	1,942
Contingencies			Travelling Allowances	3,000	3,000	3,000	3,825
			Contingencies	1,000	684	684	967
			<b>Total Office of Electrical Inspector</b>	18,912	12,592	17,592	13,209
			<b>Total Direction</b>	3,59,722	3,80,207	3,66,207	3,08,745

a) 1 (620 for 7 months and 660 for 5 months) and 1 (425 for 7 months and 450 for 5 months).

(b) At 700 for 7 months and 800 for 5 months.

DETAILED ACCOUNT No. 45B.—CIVIL WORKS—IN CHARGE OF P. W. OFFICERS—*contd.**Vide APPENDIX, PAGES 194 and 195.*

	NUMBERS		DETAILS	Budget Estimate, 1914-15.		Revised Estimate, 1913-14		Budget Estimate, 1913-14		Accounts, 1912-13	
	1913-14	1914-15		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Salaries—</i>			CONSTRUCTION								
			ENGINEER ESTABLISHMENT								
			<i>Imperial Service</i>								
	20	17	Executive Engineers (a) . . .	1,92,350				2,04,958			
	15	16	Assistant Engineers (b) . . .	1,03,040				95,630			
			<b>Total</b>		2,95,390				3,00,588		
<i>Salaries, etc—</i>			<i>Provincial Service</i>				3,75,018				
	3	3	Executive Engineers (c) . . .	21,360				20,580			
	7	7	Assistant Engineer (d) . . .	32,145				29,450			
	9	8	Temporary Engineers, 2 (125), 2 (350) 1 (300), 2 (250), 1 (200) . . .	30,600				31,400			
			<b>Total</b>		84,105				81,430		3,42,538
<i>Establishment—</i>			UTILITY SUBORDINATE ESTABLISHMENT								
	1	1	Sub Engineer, 1st grade (400) . . .	4,800				18,480			
		2	Do, 2nd " (300) . . .	7,200							
	7	7	Do, 3rd " (250) . . .	21,000				21,000			
	2	2	Do 1st grade Military (400) . . .	9,600				5,875			
		1	Do 2nd " (300) . . .	3,600							
	11	10	Supervisors, 1st grade (200) . . .	21,000				25,235			
	9	8	Do, 2nd " (150) . . .	14,400				16,200			
	1	1	Do, 1st Military (200) . . .	2,400							
	1		Do 2nd " (150) . . .					1,800			
	21	25	Overseer, 1st grade (100) . . .	30,000				28,400			
		2	Do, 2nd " (50) for 4½ months and 100 for 7½ months) . . .	2,220			1,76,924				
	3	2	Do, 2nd grade (80) . . .	1,920				2,800			
	2	3	Do, 3rd " (60) . . .	(e) 2,460				1,440			
	20	21	Temporary Upper Subordinates . . .	27,612				23,682			
	1	1	Electrician (special appointment) (250) . . .	3,000				3,000			
			Sub-Divisional Allowances . . .	360				360			
			Local Allowance . . .	18,000				22,427			
	1	1	Exchange Compensation Allowance Lump grant of time scale pay to Upper Subordinates . . .	383				225			
				36,600				26,000			
			<b>Total</b>		2,09,555		1,76,924		1,96,924		1,67,076
			LOWER SUBORDINATE ESTABLISHMENT								
	37	37	Sub Overseer, 1st grade (15 to 70) . . .	24,780				24,631			
	39	40	Do, 2nd " (30 to 40) . . .	17,220				16,440			
	30	28	Do, 3rd " (30) . . .	10,080			74,271	10,800			
	28	31	Temporary Sub-Overseer . . .	11,580				10,260			
	1	1	Wueman (40) . . .	480				480			
			Royal Bonus . . .								
			Lump grant of time scale pay to Lower Subordinates . . .	3,660				3,660			
			<b>Total</b>		67,800		74,271		66,271		69,226
			PETTY ESTABLISHMENT								
	6	6	Artificers and Store-keepers, 1 (35), 1 (26), (25), 2 (20), 1 (50) . . .	2,112				1,860			
	1	1	Peon (6) . . .	72			11,736	72			
	65	41	Chowkidars, 5 (6), 8 (5), 28 (4) . . .	2,184				3,444			
	6	6	Khalas, etc, 2 (6), 2 (5), 2 (4) . . .	360				360			
			Royal Bonus . . .								
			<b>Total</b>		4,728		11,736		5,736		13,084
			Carried over		6,61,578		6,37,949		6,50,949		5,91,904

(a) 4 (1,250 for 12 months), 1 (1,150 for 7 months, and 1,200 for 5 months), 2 (850 for 7 months, and 900 for 5 months), 1 (800 for 7 months), and 850 for 5 months), 4 (750 for 7 months and 800 for 5 months), 1 (700 for 12 months, 1 (750 for 12 months), 1 (1,000 for 6 months, and 1,050 for 6 months), 1 (850 for 4 months and 900 for 8 months), and 1 (850 for 11 months and 900 for 1 month)

(b) 1 (660 for 12 months), 1 (660 for 7 months and 700 for 5 months), 1 (620 for 7 months and 660 for 5 months), 3 (580 for 7 months and 620 for 5 months), 2 (540 for 7 months and 580 for 5 months), 1 (500 for 7 months and 540 for 5 months), 1 (550 for 12 months), 1 (500 for 12 months), 2 (460 for 7 months and 500 for 5 months) and 3 (380 for 7 months) and 420 for 5 months).

(c) 1 (640 for 6 months and 675 for 6 months), 1 (605 for 6 months and 640 for 6 months), and 1 (475 for 7 months and 535 for 5 months)

(d) 1 (535 for 12 months, 1 (450) for 6 months, and 475 for 6 months) 1 (375 for 6 months and 400 for 6 months), 1 (350 for 6 months and 375 for 6 months), 1 (325 for 7 months and 350 for 5 months), 1 (300 for 7 months and 325 for 5 months), and 1 (275 for 7 months and 300 for 5 months).

(e) Includes 2 (80 for 4½ months and 80 for 7½ months).

(f) Includes Rs. 225 on account of Exchange Compensation Allowance.

DETAILED ACCOUNT No. 45B.—CIVIL WORKS—IN CHARGE OF P. W. OFFICERS—*contd.*  
*Vide APPENDIX, PAGES 173 AND 195.*

		NUMBERS		Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
		1913-14.	1914-15.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DETAILS.											
CONSTRUCTION— <i>contd.</i>											
Brought forward					6,61,578		6,87,949		6,50,949		5,91,904
OFFICE ESTABLISHMENT.											
Establishment—	15	16	Accountants (80—240)	(a)	25,471						
	192	201	Clerks, 5 (100), 10 (80), 4 (75), 9 (70), 47 (50), 19 (40), 43 (30), 35 (25), 20 (20)	(b)	97,534			24,732			
	12	12	Computers (60—90)	(c)	10,830			94,860			
	83	82	Draftsmen (20—50)		33,300			8,640			
	15	15	Duffries (8)		1,440			33,300			
	149	147	Peons (6)		10,584			1,440			
	68	65	Chowkidars (5)		3,900			10,728			
			Temporary Divisional Establishment		8,748			4,080			
			Temporary Sub-Divisional Estab- lishment		...			...		2,36,544	
			Temporary Sanitary Works Estab- lishment		3,00,000			27,128			
			Local Allowances		1,398			26,736			
			Personal Allowance		673			1,319			
			Lump provision for temporary establishment		20,784			1,260			
			Royal Bonus		...			10,929			
					...			...			28
			<b>Total</b>		5,14,662		2,34,152	2,45,152		2,36,572	
			Travelling Allowances		2,04,160		2,20,000				
			Contingencies		51,856		68,692	1,20,000		2,03,664	
			Roorkee Workshop Establishment		...		...	43,000		82,711	
			Do. Exchange Compensation Allowance		...		...	35,692			
			Tarai and Bhabar Estate, Naini Tal		47,022		...	45,000			
<b>Total</b>					3,03,038	8,17,700	2,88,692	5,22,344		2,86,375	5,22,947
<b>Total Construction</b>						14,79,278		11,60,793		11,39,793	11,14,851
Total Direction, <i>vide</i> page 160						3,59,722		3,30,207		3,66,207	3,08,745
<b>Total Establishment</b>						18,39,000		14,91,000		15,06,000	14,23,596
Deduct—Amount charged to other Funds						7,40,040		4,85,533		5,50,533	4,36,422
Net Establishment, <i>vide</i> page 158						10,98,960		10,05,467		9,55,467	9,87,174
TOOLS AND PLANT.											
Scientific Instruments and Drawing											
Materials					1,298			2,225		8,630	
Plant and Machinery					19,610			23,950		12,981	
Tools					10,382			8,962		11,940	
Live Stock					...			...		...	
Navigation plants					800			140		79	
Office Furniture					2,525			1,784		5,492	
Repairs and Carriage					15,890			9,219		12,465	
Repairs to Motor Cars, etc.					5,000			5,500		3,352	
Camp equipage					2,465			820		1,024	
Roorkee Workshops					...			3,000		—77	
Tarai and Bhabar Estates, Naini Tal					5,000			5,000		2,968	
Reserve at the disposal of S. E.'s and Local Government					66,030			67,100			
<b>Total</b>						1,29,000		83,000		1,27,700	58,854
Deduct—Amount charged to other funds						27,000		28,230		23,600	25,152
Net Tools and Plant, <i>vide</i> page 158						1,02,000		54,770		1,04,100	33,702

(a) Includes provision for broken periods.

(b) Includes Rs. 2,674 for the pay of 9 clerks for broken periods.

(c) Includes Rs. 30 for increments.

DETAILED ACCOUNT No. 45B.—CIVIL WORKS—IN CHARGE OF P. W. OFFICERS—*concl'd.**Abstract of the foregoing provisions for establishment and Tools and Plants.*

Particulars.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
	Rs.	Rs.	Rs.	Rs.
<i>Establishments.</i>				
Diraction . . . . .	3,59,722	3,30,207	3,66,207	3,08,745
Construction . . . . .	14,79,278	11,60,793	11,39,793	11,14,851
<b>Total</b> .	<b>18,39,000</b>	<b>14,91,000</b>	<b>15,06,000</b>	<b>14,23,596</b>
Add others . . . . .	...	...	...	628
<i>Deduct—</i>				
(a) Share of Provincial Establishment chargeable to—				
(i) 45.—Civil Works—Imperial . . . . .	1,23,400	1,37,000	94,200	80,805
(ii) 47.—Military Works—Imperial . . . . .	1,500	2,300	2,300	2,227
(b) Anticipated credits from—				
(i) District Board Funds . . . . .	3,14,690	3,14,690	3,14,690	3,14,690
(ii) Contribution Works, Municipal funds, etc. . . . .	450	31,543	44,343	39,328
(iii) Fees recoverable on account of Sanitary works . . . . .	3,00,000	...	95,000	...
<b>Total Net deductions</b> .	<b>7,40,040</b>	<b>4,85,533</b>	<b>5,50,533</b>	<b>4,36,422</b>
Balance chargeable to 45.—Civil Works—Provincial . . . . .	10,98,960	10,05,467	9,55,467	9,87,174
<b>Total Tools and Plant</b> .	<b>1,29,000</b>	<b>83,000</b>	<b>1,27,700</b>	<b>58,854</b>
<i>Deduct share chargeable to—</i>				
(i) 45.—Civil Works—Imperial . . . . .	8,600	10,000	6,100	5,573
(ii) 47.—Military Works—Imperial . . . . .	90	150	150	154
(iii) District Boards . . . . .	18,080	18,080	17,080	18,080
(iv) Contribution Works, etc. . . . .	230	...	270	1,345
<b>Total deductions</b> .	<b>27,000</b>	<b>28,230</b>	<b>23,600</b>	<b>25,152</b>
Balance chargeable to 45.—Civil Works . . . . .	1,02,000	54,770	1,04,100	33,702

ABSTRACT ACCOUNT No. 45B.—CIVIL WORKS—IN CHARGE OF P. W. OFFICERS.				
	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
	Rs.	Rs.	Rs.	Rs.
SUMMARY.				
U. P. Proper.				
IMPERIAL.				
Original Works . . . . .	4,52,000	5,85,000	3,14,700	3,01,687
Repairs . . . . .	1,20,000	1,08,000	1,15,000	95,178
Establishment . . . . .	(a) 1,23,400	(a) 1,37,000	(a) 94,200	(a) 80,805
Other Items (Tools and Plant) and (Suspense) . . . . .	8,600	10,000	6,100	(d) 5,584
Deductions on account of expenditure in England . . . . .	...	40,000	20,000	17,149
Total Imperial . . . . .	7,04,000	8,00,000	5,10,000	4,66,105
PROVINCIAL.				
ORIGINAL WORKS—				
(a) Civil Buildings . . . . .	21,76,819	22,87,679	22,83,646	26,03,697
(b) Communications . . . . .	4,74,475	4,37,317	5,26,843	3,98,309
(c) Miscellaneous Public Improvements . . . . .	47,914	2,23,775	1,12,538	2,53,160
Repairs . . . . .	22,58,832	22,19,992	21,45,788	21,54,704
Establishment . . . . .	(b) 10,98,960	(b) 10,05,467	(b) 9,55,467	(b) 9,87,174
Other Items . . . . .	1,02,000	54,770	1,04,100	51,531
Lump addition out of the discretionary grant given by the Government of India . . . . .	6,65,000	...	4,00,000	...
For rounding . . . . .			382	
Total Provincial . . . . .	68,24,000	62,29,000	65,28,000	64,48,575
Total U. P. Proper . . . . .	75,28,000	70,29,000	70,38,000	69,14,680

DETAILED ACCOUNT No. 45C.—CIVIL WORKS—IN CHARGE OF P. W. OFFICERS.				
Rajputana.				
IMPERIAL.				
Original Works . . . . .	2,78,000	2,91,332	1,50,500	1,42,485
Repairs . . . . .	1,65,000	1,48,748	1,40,000	1,65,999
Establishment . . . . .	(c) 1,08,142	(c) 98,027	(c) 98,378	(c) 94,888
Other Items (Tools and Plant) and (Suspense) . . . . .	9,858	16,473	16,122	8,069
Deductions on account of expenditure in England . . . . .	2,000	5,580	...	824
Total Rajputana . . . . .	5,59,000	5,49,000	4,05,000	4,10,617

(a) Includes Rs. 493, 449, 126 and 253 on account of Exchange Compensation Allowance.  
(b) " " 4,220, 3,299, 1,282 and 3,445 " " " "  
(c) " " 1,428, 1,312, 1,425 and 1,250 " " " "  
(d) " " 11 on account of suspense. " " " "

DETAILED ACCOUNT NO. 45C.—CIVIL WORKS—RAJPUTANA—IMPERIAL—IN CHARGE OF P. W. OFFICERS—*contd.*

*Vide APPENDIX, PAGE 173.*

		Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
		Rs.	Rs.	Rs.	Rs.
SUMMARY.					
Civil Building—					
Original Works	. . . . .	2,48,000	1,50,656	1,20,500	1,03,886
Repairs	. . . . .	40,000	35,514	30,000	32,747
Communications—					
Original Works	. . . . .	30,000	40,676	30,000	38,599
Repairs	. . . . .	1,25,000	1,13,234	1,10,000	1,33,252
Miscellaneous Public Improvements—					
Original Works	. . . . .	...	1,00,000	...	...
Establishment	. . . . .	1,08,142	98,027	98,378	94,888
Tools and plant	. . . . .	7,858	16,473	16,122	8,737
Suspense	. . . . .	2,000	...	...	—668
Less expenditure in England	. . . . .	2,000	5,580	...	824
Total		5,59,000	5,49,000	4,05,000	4,10,617
DETAILS.					
ESTABLISHMENT.					
Direction.					
Salaries—	Superintending Engineer 1 (1,750+150) allowance . . . . .	22,800	22,800	22,800	21,900
	Exchange Compensation Allowance . . . . .	1,428	1,312	1,425	1,256
Establishments—	Clerks, 1 (220—280), 1 (130—170), 3 (60—80), 2 (39—54), 1 (25—35) . . . . .	9,300	} 11,044	9,864	} 10,839
	Estimator and Draftsman, 1 (150) . . . . .	1,800		1,800	
	Dufftri, 1 (15) . . . . .	180	} 756	180	} 789
	Jamadar and Peons, 1 (14), 1 (10), 3 (8) . . . . .	576		576	
	Temporary Establishment . . . . .	3,108	3,100	2,262	1,478
Allowances—	Grain Compensation Allowance . . . . .	308	188	93	...
	Travelling Allowance . . . . .	3,500	3,500	2,500	2,620
Contingencies—	Contingencies . . . . .	4,000	4,000	3,000	3,345
Total Direction carried over		47,000	46,700	44,500	42,227

DETAILED ACCOUNT No. 45C.—CIVIL WORKS—RAJPUTANA—IMPERIAL—IN CHARGE OF PUBLIC WORKS  
OFFICERS—concluded  
Vide APPENDIX, PAGE 173

ESTABLISHMENT—contd.		Budget Estimate, 1914-15.	Revised Estimate, 1913-14	Budget Estimate, 1913-14.	Accounts, 1912-13
		Rs.	Rs.	Rs.	Rs.
Brought forward		47,000	46,700	44,500	42,227
CONSTRUCTION					
ENGINEER ESTABLISHMENT					
Salaries—	Executive Engineer, 1 (1,150), 1 (1,100)	27,000	32,200	25,200	31,972
	Assistant Engineer, 1 (580), 1 (350)	11,160		10,380	
TOTAL ENGINEER ESTABLISHMENT		38,160	32,200	35,580	31,972
Establishment—	Upper Subordinate Establishment.				
	Sub-Engineer and Supervisors, 1 (400), 1 (200), 1 (150)	9,000	7,720	7,200	5,295
	Overseer, 1 (100)	1,200	1,200	1,200	1,820
	Temporary Upper Subordinate Establishment—				
	Lower Subordinate Establishment				
	Lower Subordinate Establishment, 10 (30—60)	4,920	5,090	4,820	4,737
	Temporary Lower Subordinate	1,410	1,410	1,410	844
	Accountants, 2 (100)	2,400	...	2,652	...
	Clerks, (90—120), 2 (60—80), 4 (39—54), 3 (25—35)	7,404	11,228	7,200	11,719
	Driftsmen, 2 (75)	1,800	..	1,800	...
	Peons and chowkidars, 4 (8), 4 (6)	672	672	672	656
	Grain Compensation Allowance	954	130	102	...
	Temporary Office Establishment	10,328	10,000	8,792	7,530
	Petty Establishment—(permanent)				
	Storekeeper, 1 (50)	600	600	600	193
	Petty Establishment—(temporary)				
	Storekeeper, etc.	1,512	1,170	1,692	1,661
Allowances—	Travelling Allowance	15,560	13,500	13,200	16,065
	Sub-divisional Allowance	1,080	1,050	1,080	990
Contingencies—	Contingencies	6,000	5,000	5,000	5,392
Total Upper Subordinate Establishment		64,840	59,100	57,420	56,902
TOTAL CONSTRUCTION		1,03,000	91,300	93,000	88,874
TOTAL ESTABLISHMENT		1,50,000	1,38,000	1,37,500	1,31,101
GRAND TOTAL ESTABLISHMENT		1,50,000	1,38,000	1,37,500	1,31,101
Deduct—Chargeable to Military Works, Rajputana		7,148	8,446	10,233	8,030
" " Irrigation Works, Rajputana		(a) 16,081	(a) 10,946	(a) 22,980	22,969
" " Local Funds, Rajputana		3,799	3,868	4,138	3,207
" " Contribution Works		...	...	1,771	2,007
" " Municipal Works		1,720	2,904		
" " Other Works, viz., Ajmer water works.		13,110	13,809		
		41,868	39,973	39,122	36,213
Net chargeable to Civil Works—Rajputana		1,08,142	98,027	98,378	94,888

(a) Exclusive of Revenue establishment.



49.—IRRIGATION NOT CHARGED TO REVENUE.							
			Budget Estimate, 1914-15.	Revised Estimate, 1913-14	Budget Estimate, 1913-14	Accounts, 1912-13	
			Rs.	Rs.	Rs.	Rs.	
IMPERIAL.							
In charge of P. W. Officers			11,50,000	10,99,000	12,10,000	10,04,378	
	Numbers						
	1913-14	1914-15.					
SUMMARY.							
Ganges Canal			9,13,240	8,74,671	9,81,380	8,12,073	
Lower Ganges Canal including							
Fatehpur Branch			18,158	31,329	15,100	40,566	
Agra Canal			51,117	72,760	82,050	98,243	
Other Canals (a)			1,37,185	1,20,240	1,01,470	53,490	
Total			11,50,000	10,99,000	12,10,000	10,04,378	
DETAILS.							
Ganges Canal including Mat Hathas and Bhimgoda Weirs							
Works			8,25,100	8,61,112	5,71,700	3,98,208	
Establishment			1,01,236	1,13,871	1,11,200	1,09,956	
Tools and Plant			10,901	1,91,655	31,480	2,64,311	
Suspense Account			20,000	—1,970	3,51,000	59,559	
Less receipts on Capital Account				360		4,610	
Less expenditure in England			47,000	90,000	90,000	15,351	
Total Ganges Canal			9,13,240	8,74,671	9,81,380	8,12,073	
Lower Ganges Canal							
Works			14,600	28,629	33,100	50,010	
Establishment			3,139	5,800	7,000	10,682	
Tools and Plant			219	100	500	715	
Suspense Account			200	—3,300	1,500	—20,738	
Less receipts on Capital Account			...	200		163	
Total Lower Ganges Canal			18,158	31,329	45,100	40,566	
Agra Canal.							
Works			41,800	61,362	66,600	85,562	
Establishment			8,709	10,962	14,500	21,261	
Tools and Plant			608	766	950	1,484	
Suspense Account				—300		—9,978	
Less receipts on Capital Account				30	...	86	
Total Agra Canal			51,117	72,760	82,050	98,243	
Other Canals (a)							
Works			1,17,500	83,597	81,600	49,271	
Establishment			15,916	20,364	18,300	9,800	
Tools and Plant			8,269	18,179	1,070	683	
Suspense Account			—1,200	—900	500	—3,330	
Less receipts on Capital Account				1,000	..	650	
Less expenditure in England			3,000		..	2,269	
OTHER CANALS			1,37,485	1,20,240	1,01,470	53,490	
SUMMARY.							
Works			9,99,000	5,35,000	7,53,000	5,33,081	
Establishment			(b) 1,32,000	(b) 1,51,000	(b) 1,51,000	(b) 1,51,699	
Other Items			69,000	5,04,000	3,96,000	2,87,218	
Less expenditure in England			50,000	91,000	90,000	17,620	
Total			11,50,000	10,99,000	12,10,000	10,04,378	

(a) Includes Eastern Jumna, Dun and Bijnor and Gorai Canals.

(b) Includes Rs. 1,155, 741, 1,353 and 808 on account of Exchange Compensation Allowances.

## UNITED PROVINCES OF AGRA AND OUDH—EXPENDITURE.

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## UNITED PROVINCES OF AGRA AND OUDH—APPE IN B.

Statement showing under Minor heads the provision made in the Estimates and the amounts included in the Accounts on account of the Exchange Compensation Allowance—continued.

	BUDGET ESTIMATE, 1914-15.			REVISED ESTIMATE, 1913-14.			BUDGET ESTIMATE, 1913-14.			ACCOUNTS, 1912-13.		
	Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	8,775	1,85,453	1,94,228	8,497	1,83,982	1,92,479	8,738	1,78,416	1,87,154	11,868	1,79,208	1,91,076
<b>20.—Police—</b>												
Superintendence . . . . .	...	5,867	5,867	...	4,800	4,800	...	5,792	5,792	...	4,762	4,762
Criminal Investigation Department . . . . .	...	1,125	1,125	...	1,700	1,700	...	1,050	1,050	...	1,176	1,176
District Executive Force . . . . .	...	30,400	30,400	...	30,500	30,500	...	29,200	29,200	...	29,400	29,400
Railway Police . . . . .	...	2,365	2,365	...	2,365	2,365	...	2,366	2,366	...	2,176	2,176
	...	39,757	39,757	...	39,365	39,365	...	38,408	38,408	...	37,514	37,514
<b>22.—Education—</b>												
Direction . . . . .	...	2,100	2,100	...	1,540	1,540	...	2,063	2,063	...	2,164	2,164
Inspection . . . . .	...	3,188	3,188	...	3,000	3,000	...	3,061	3,061	...	2,577	2,577
Government Colleges—General . . . . .	...	7,163	7,163	...	5,500	5,500	...	7,275	7,275	...	6,286	6,286
Ditto — Professional . . . . .	...	7,553	7,553	...	6,303	6,303	...	8,094	8,094	...	6,216	6,216
Government Schools—General . . . . .	...	2,488	2,488	...	2,100	2,100	...	1,913	1,913	...	2,219	2,219
Ditto Special . . . . .	...	600	600	...	...	...	...	600	600	...	...	...
	...	23,012	23,012	...	18,443	18,443	...	23,006	23,006	...	19,462	19,462
<b>23.—Ecclesiastical—</b>												
Ecclesiastical Establishment . . . . .	7,876	...	7,876	7,690	...	7,690	8,101	...	8,101	7,795	...	7,795
<b>24.—Medical—</b>												
Medical Establishment . . . . .	...	24,512	24,512	...	23,167	23,167	...	24,551	24,551	...	22,999	22,999
Sanitation and Vaccination . . . . .	...	2,670	2,670	...	3,500	3,500	...	2,475	2,475	...	3,122	3,122
Grants for Medical Purposes . . . . .	...	4,600	4,600	...	4,600	4,600	...	2,500	2,500	...	3,509	3,509
Medical School and College . . . . .	...	3,823	3,823	...	2,500	2,500	...	2,869	2,869	...	1,782	1,782
Lunatic Asylum . . . . .	...	1,069	1,069	...	1,100	1,100	...	1,144	1,144	...	1,142	1,142
Chemical Examiner . . . . .	...	1,125	1,125	...	1,400	1,400	...	1,125	1,125	...	1,046	1,046
	...	37,799	37,799	...	36,267	36,267	...	34,664	34,664	...	33,660	33,660
<b>26.—Scientific and other Minor Departments—</b>												
Veterinary and Stallion Charges . . . . .	1,290	...	1,290	900	...	900	1,230	...	1,230	1,027	...	1,027
Botanical and other Public Gardens . . . . .	...	1,420	1,420	...	1,400	1,400	...	1,466	1,466	...	1,277	1,277
Registrar of Co-operative Credit Societies . . . . .	...	...	...	...	300	300	...	...	...	...	...	...
	1,290	1,420	2,710	900	1,700	2,600	1,230	1,466	2,696	1,027	1,277	2,304
<b>30.—Stationery and Printing—</b>												
Government Presses . . . . .	...	1,200	1,200	...	1,130	1,130	...	1,163	1,163	...	1,087	1,087
Carried over.	17,941	2,88,671	3,06,612	17,087	2,80,887	2,97,974	18,069	2,77,123	2,95,192	20,690	2,72,208	2,92,898

*Statement showing under Minor heads the provision made in the Estimates and the amounts included in the Accounts on account of the Exchange Compensation Allowance—concluded.*

	BUDGET ESTIMATE, 1914-15.			REVISED ESTIMATE, 1913-14.			BUDGET ESTIMATE, 1913-14.			ACCOUNTS, 1912-13.		
	Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	17,941	2,88,671	3,06,612	17,087	2,86,887	2,97,974	18,069	2,77,123	2,95,192	20,690	2,72,208	2,92,898
<b>35.—Construction, etc. —</b>												
In charge of Public Works Officers, U. P.	1,156	...	1,156	1,276	...	1,276	1,888	...	1,888	1,146	...	1,146
<b>42.—Irrigation—Major Works —</b>												
In charge of Public Works Officers, U. P.	186	1,439	1,625	323	1,680	2,003	409	2,651	3,060	245	1,775	2,020
<b>43.—Irrigation—Minor Works and Navigation—</b>												
In charge of Public Works Officers, U. P.	...	169	169	...	417	417	...	318	318	...	332	332
<b>45.—Civil Works —</b>												
In charge of Public Works Officers, U. P.	433	4,220	4,653	449	3,299	3,748	126	1,282	1,408	253	3,445	3,698
Do. do. Rajputana	1,428	...	1,428	1,312	...	1,312	1,425	...	1,425	1,256	...	1,256
	1,861	4,220	6,081	1,761	3,299	5,060	1,551	1,282	2,833	1,509	3,445	4,954
<b>49.—Irrigation—Not charged to Revenue—</b>												
In charge of Public Works Officers	1,155	...	1,155	741	...	741	1,353	...	1,353	808	...	808
<b>GRAND TOTAL</b>	23,299	2,94,499	3,16,798	21,188	2,86,288	3,07,471	23,270	2,81,374	3,04,644	24,308	2,77,760	3,02,158

## United Provinces of Agra and Oudh.

## Appendix to the Budget Estimate for 1914-15.

(Numerical Strength of Sanctioned Establishments.)

N.B.—The following Establishments are not shown in the Appendix, as some of them are located in one district only, while others are petty establishments, the details of which, as far as available, are given in the body of the Estimate:—

Name of Establishment.	Refer- ence to Esti- mate.	Where located.	Name of Establishment.	Refer- ence to Esti- mate.	Where located.
	Page.			Page.	
<b>3.—Land—Revenue—</b>			<b>20.—Police—contd.</b>		
Charges of District Administration -			Railway Police—		
General Establishment—			Deputy Inspector General . . . . .	77	Charges drawn at Allahabad and Agra.
Temporary Establishment* . . . . .	25	In several dis-	East Indian Railway . . . . .		
Establishment for Motor-car . . . . .	26	tricts.	Oudh and Rohilkhand Railway . . . . .	78	Ditto Lucknow.
Process-serving Establishment* . . . . .	27	Lucknow.	Cawnpore-Achnera Railway . . . . .	79	Ditto.
Record Room Servant . . . . .	28	In several dis-	Bengal and North-Western Railway . . . . .	80	Ditto and Gorakhpur.
Stone Quarry Charges . . . . .	28	tricts.	Rohilkhand-Kumaun Railway . . . . .	80 & 81	Charges drawn at Lucknow.
Partition Establishment . . . . .	28	Gorakhpur.	Great Indian Peninsula Railway . . . . .	81	Charges drawn at Agra.
Court of Wards Establishment . . . . .	29	Mirzapur.	North-Western Railway . . . . .	82	Do. Lucknow.
Management of Government Estates, Garden Establishment . . . . .	29	U. P. of Agra and Oudh.			
Management of Government Estates Expenditure on account of new Forest Scheme . . . . .	30	In several dis-	<b>22.—Education—</b>		
Survey and Settlement . . . . .	31	tricts.	Direction—		
Land Records—		Nainital.	Director of Public Instruction and Establishment . . . . .	83	Allahabad.
Superintendence (Director's Estab-		Kumaun.	Director of Industries . . . . .	83	Cawnpore.
lishment) . . . . .	32	Etawah, Fatehpur, Allahabad, Naini Tal and Pilibhit.	Government Colleges—Professional—		
Kanungo Training School . . . . .	34	Lucknow.	Civil Engineering College . . . . .	85 to 87	Rurki.
		Cawnpore.	Higher grade Training College . . . . .	88	Allahabad.
<b>4.—Opium—</b>			Lower grade ditto . . . . .	88	Lucknow.
Superintendence . . . . .	35		Primary School for boys (Govern-		
Patna Opium Factory (including saw-		Ghazipur.	ment Press) . . . . .	90	Allahabad.
mill) . . . . .	36	Patna.	Government School, Special—		
Ghazipur Opium Factory . . . . .	37	Ghazipur.	Technical Schools . . . . .	90	Lucknow and Gorakhpur.
District Staff . . . . .	37	(a) In several districts.	School of Arts and Crafts . . . . .	91	Lucknow.
<b>6.—Stamps—</b>			Weaving Station . . . . .	91	Benares.
Superintendence—District Establish-		Dehra Dun and Kumaun Divi-	School of Carpentry . . . . .	92	Bareilly.
ments . . . . .	39	sion.	Technological Institute . . . . .	92	Cawnpore.
Charges for the sale of General Stamps District Establishments . . . . .	39	Almora.	Reformatory School . . . . .	93	Mirzapur (Chunar)
<b>7.—Excise—</b>			Training schools (Girls) . . . . .	94	Lucknow.
Superintendence . . . . .	40		Model schools (Girls) . . . . .	95	
District Executive Establt.—(Kumaun)	40		Miscellaneous—		
<b>10.—Assessed Taxes—</b>			Civil Engineering College, Book Depot	96	Rurki.
Collection of Income Tax—			Committee for assisting the Bureau established in London . . . . .	96	Allahabad.
Establishment . . . . .	41	Naini Tal.	<b>24.—Medical—</b>		
<b>12.—Registration—</b>			Medical Establishment—		
Superintendence . . . . .	46	Lucknow.	Superintendence (Inspector General of Civil Hospitals and Establishment) . . . . .	98	Lucknow.
<b>18.—General Administration—</b>			Medical Establishment—		
Civil Offices of Account and Audit	49 & 50	Allahabad.	Reserve Medical Subordinates . . . . .	100	U. P. of Agra and Oudh.
Currency Department . . . . .	51	Cawnpore.	Medical College Hospital . . . . .	100	Lucknow.
Staff and Household of Lieutenant-Governor . . . . .	52	Allahabad.	Hospitals and Dispensaries—		
Legislative Council . . . . .	53	Ditto.	Mofussil Hospitals and Dispensaries . . . . .	101	Allahabad, Rurki and Agra.
Civil Secretariats . . . . .	53	Ditto.	Sanitation and Vaccination, Secretary, Sanitary Board . . . . .	102	Lucknow.
Board of Revenue . . . . .	54 & 55	Ditto.	Grants for Medical Purposes . . . . .	103	U. P. of Agra & Oudh.
Commissioners—Short-hand writer	56	Benares.	Medical School and College . . . . .	104 & 105	Agra and Lucknow.
Court of Wards' temporary Establish-	57	In several dis-	Chemical Examiner . . . . .	107	Agra.
ments in Commissioners' Offices* . . . . .		tricts.	<b>25.—Political—</b>		
<b>19A.—Law and Justice—Courts of Law—</b>			Political Agents—		
High Court . . . . .	58 & 59	Allahabad.	Agency with the ex-Amir of Afghan-		
Law Officers . . . . .	59	Ditto and Lucknow.	istan . . . . .	108	Dehra Dun.
Judicial Commissioner . . . . .	60	Lucknow.	Political Agency at Benares . . . . .	108	Benares.
Civil and Sessions Courts—			Charges on account of His Highness the ex-Amir of Afghanistan . . . . .	109	Dehra Dun.
Record Room, etc., Establishment—			<b>26.—Scientific and other Minor Depart-</b>		
Temporary Establishment . . . . .	63	Hardoi, Fyzabad and Gonda.	ments—		
Criminal Courts—			Veterinary and Stallion Charges—		
City Magistrate . . . . .	64	Lucknow.	Head Quarter Charges . . . . .	110 & 111	Lucknow.
Temporary Establishment . . . . .	64	Bahraich and Muzaffarnagar.	Agriculture—		
<b>19B.—Law and Justice—Jails—</b>			Superintendence . . . . .	112	In several dis-
Jails—			Provincial Agricultural Staff . . . . .	113	tricts.
Superintendence (Inspector General's			Agricultural College . . . . .	114	Cawnpore.
Establishment) . . . . .	66	Lucknow.	Experimental Farms . . . . .	115	In several dis-
Reclamation of Moghya Doms * . . . . .	69	Gorakhpur.	Agricultural Experiments . . . . .	115	tricts.
<b>20.—Police—</b>			Botanical and other Public Gardens—		
Superintendence (Inspector General's			Provincial—		
Establishment) . . . . .	71	Allahabad.	Botanical Gardens . . . . .	116	Saharanpur and Dehra Dun.
Criminal Investigation Department	72	Ditto.	Endowed Gardens . . . . .	116	Allahabad.
District Executive Force—			Circuit House Gardens . . . . .	116	Dehra Dun.
Police Training School . . . . .	76	Moradabad	Memorial Garden . . . . .	117	Cawnpore.
			Taj Gardens . . . . .	117	Agra.
			Kumaun Gardens . . . . .	117	Kuraura Divn.
			Nazul Gardens . . . . .	118	In several dis-
			Horticultural Gardens . . . . .	118	tricts
					Lucknow.

\* Numerical strength of these Establishments is not given in the Estimate.  
(a) Details not available.

(Numerical Strength of Sanctioned Establishments)—*continued.*

Name of Establishment.	Refer- ence to Esti- mate.	Where located.	Name of Establishment.	Refer- ence to Esti- mate.	Where located.
<b>26.—Scientific and other Minor Departments—<i>contd.</i></b>	Page.		<b>43.—Irrigation Minor Works and Navigation, Civil—</b>	Page.	
Emigration . . . . .	119	In several dis- tricts.	Pay and Allowances to Canal Clerks* Establishment for collection of Owner's rate* . . . . .	155	Pilibhit. In several dis- tricts.
Provincial Statistics . . . . .	119	In several dis- tricts of U. P. of Agra and Oudh.	Do. Public Works— Temporary Establishment, Rajputana	154	Ajmer and Mer- wara.
Registrar of Co-operative Credit Societies and Joint Stock Companies . . . . .	120 & 121	Lucknow.	<b>45.—Civil Works, Provincial—</b> In charge of Civil Officers— Establishment—		
Miscellaneous—			Tolls and Ferries (Ganges River toll)	157	Benares.
Brass Wire Manufacture . . . . .	122	Mainpuri.	Courts of Wards Engineer's Office .	157	Lucknow.
Inspector of Factories . . . . .	122	Cawnpore.			
Steam Boiler Inspection Establish- ment . . . . .	122	Ditto.	Public Works—		
<b>30.—Stationery and Printing—</b>			Direction—		
Government Presses—			Office of Chief Engineer and Sec- retary . . . . .	159	Allahabad.
Jail Presses* . . . . .	127	Allahabad.	Office of Consulting Architect . . .	159	Ditto.
Superintendent and Establishments including Book Depot . . . . .	128 to 130	Ditto.	Office of Sanitary Engineer . . . .	160	Ditto.
<b>32.—Miscellaneous—</b>			Do. Electrical Inspector . . . . .	160	Ditto.
Petty Establishment, Provincial					
Road watering . . . . .	133	Lucknow.	Construction—		
<b>35.—Protective Irrigation Works—</b>			Temporary Divisional Establish- ments* . . . . .	162	In several dis- tricts.
Rajputana—Imperial Establishment .	137	Ajmere.			
<b>42.—Irrigation Major Works, Civil—</b>			Imperial—		
Working Expenses—			Rajputana—		
Establishment of Canal Clerks* . . .	139	In several dis- tricts.	Direction—		
Public Works—			Office of Superintending Engineer	165	Abu.
Direction—			Construction—		
Office of Chief Engineer . . . . .	142	Allahabad.	Engineer Establishment . . . . .	166	Abu and Ajmer Divisions.
Public Works—Navigation . . . . .	147	Meerut.			

\* Numerical strength of these Establishments is not given in the Estimate.

Statement showing the numerical strength of the Sanctioned Establishments

3.—Land														
CHARGES OF DISTRICT														
Reference Number.	DISTRICTS.	GENERAL ESTABLISHMENT.										ESTABLISHMENT OF HONORARY ASSISTANT COLLECTOR.		
		Collectors and Magistrates, Deputy Commissioners.	Joint Magistrates and Statutory Civil Servants.	Assistant Magistrates and Collectors.	Assistant Commissioners.	Deputy Collectors.	Establishment.			Estab. of Provl. Funds (Nazul).		Clerks.	Servants.	
							Clerks (120—200).	Clerks (60—100).	Clerks (50 and under).	Servants.	Clerks (75 and under).			Servants.
Province of Agra.														
MEERUT.	1 Dehra Dun . . . . .	1				2	...	6	24	14	...	...	...	...
	2 Saharanpur . . . . .	1				4	2	5	22	11	...	...	...	...
	3 Muzaffarnagar . . . . .	1				6	2	5	22	11	...	...	...	...
	4 Meerut . . . . .	1				9	4	3	38	23	...	...	...	...
	5 Bulandshahr . . . . .	1				7	2	5	21	10	...	...	1	1
	6 Rurki . . . . .	...				1	...	1	7	9	...	...	1	1
AGRA.	7 Muttra . . . . .	1				5	2	4	23	10	...	...	...	...
	8 Agra . . . . .	1				8	2	3	31	15	...	...	...	...
	9 Etah . . . . .	1				6	2	5	22	11	...	...	1	...
	10 Mainpuri . . . . .	1				6	2	4	21	10	...	...	1	...
	11 Aligarh . . . . .	1				9	2	5	24	11	...	...	...	...
ROHIL-KHAND.	12 Bareilly . . . . .	1				8	4	3	29	26	...	...	...	...
	13 Bijnor . . . . .	1				6	...	5	21	9	...	...	1	1
	14 Budaun . . . . .	1				8	2	5	36	14	...	...	2	2
	15 Moradabad . . . . .	1				6	2	5	29	14	...	...	6	4
	16 Shahjahanpur . . . . .	1				7	2	5	24	13	...	...	...	...
	17 Pilibhit . . . . .	1				3	...	5	18	11	...	...	...	...
	ALLAHABAD.	18 Allahabad . . . . .	1				9	3	4	36	17	...	...	...
19 Etawah . . . . .		1				5	2	4	23	11	...	...	...	...
20 Cawnpore . . . . .		1				9	2	3	31	14	...	7	...	...
21 Fatehpur . . . . .		1				5	...	5	25	10	...	...	...	...
22 Farrukhabad . . . . .		1				5	2	5	24	13	...	2	...	...
JHANSI.		23 Hamirpur . . . . .	1				3	...	5	22	12	...	...	...
	24 Banda . . . . .	1				5	2	5	24	14	...	...	...	...
	25 Jhansi . . . . .	1				3	4	3	29	23	...	...	...	...
	26 Jalaun . . . . .	1				3	...	5	21	12	...	...	...	...
	BENARES.	27 Benares . . . . .	1				6	3	4	30	15	...	...	2
28 Mirzapur . . . . .		1				5	2	5	20	11	1	...	...	...
29 Jaunpur . . . . .		1				6	2	5	22	11	...	...	...	...
30 Ghazipur . . . . .		1				6	2	5	24	12	...	...	...	...
31 Ballia . . . . .		1				5	1	5	20	11	...	...	...	...
Gorakhpur.	32 Gorakhpur . . . . .	1				10	4	3	42	24	...	...	1	1
	33 Basti . . . . .	1				8	2	5	26	13	...	...	...	...
	34 Azamgarh . . . . .	1				7	2	5	26	14	...	...	...	...
KUSHMUNDA.	35 Naini Tal . . . . .	1				3	1	3	26	19	...	...	...	...
	36 Almora . . . . .	1				3	1	2	37	13	...	...	1	1
	37 Garhwal . . . . .	1				2	...	2	24	29	...	...	...	...
Total		36				209	67	157	934	520	1	9	17	13
Oudh.														
LUCKNOW.	38 Lucknow . . . . .	1				6	3	2	33	17	13	15	1	1
	39 Unao . . . . .	1				5	2	5	21	9	...	...	...	...
	40 Rae-Baroli . . . . .	1				5	1	5	24	9	...	...	...	...
	41 Sitapur . . . . .	1				5	2	3	23	10	...	...	...	...
	42 Hardoi . . . . .	1				5	2	5	22	12	...	...	...	...
	43 Kheri . . . . .	1				5	...	4	20	12	1	...	...	...
	FAIZABAD.	44 Faizabad . . . . .	1				3	4	3	28	14	7	11	1
45 Gonda . . . . .		1				4	2	5	27	11	...	...	...	...
46 Bahraich . . . . .		1				2	1	4	21	8	...	...	...	...
47 Sultanpur . . . . .		1				6	2	5	25	12	...	...	...	...
48 Partabgarh . . . . .		1				4	2	5	21	10	...	...	...	...
49 Barabanki . . . . .		1				4	2	5	23	10	...	...	...	...
Total		12				54	23	51	288	134	21	26	2	2
Undistributed		...	...	...	...	24	...	...	...	...	...	...	...	...
Grand Total		(a)48	(b)36	18	8	287	90	208	1,222	654	22	35	19	15

(a) Includes 1 Superintendent, Dehra Dun, and 2 Provincial Civil Servants.

(b) Do. 1 Statutory Civil Servant.

in each District, included in the Budget Estimate for 1914-15.

Revenue.

ADMINISTRATION.

MANAGEMENT OF GOVERNMENT ESTATES.

ANALYSED STAMPS, EXCISE AND INCOME TAX ESTABLISHMENT.	SUB-DIVISIONAL ESTABLISHMENT.						REVENUE RECORD ROOM.		COLLECTION OF REVENUE.					
	Officers.		Establishment.				Establishment.		Officer.	Establishment.				
	Clerks (60 and under).	Naib Tahsildars.	Clerks (30 and under).	Servants.	Temporary Clerks.	Temporary Servants.	Copyists.	Arrangers and Weeders.	Special Manager.	Clerks below (100).	Teachers and Com- pounders.	Servants.	Temporary.	
													Clerks (15 and under).	Servants.
3	2	20	7	24	...	...	3	2	...	...	...	...	...	...
3	4		16	110	...	...	14	9	...	...	...	...	...	...
3	4		16	110	...	...	12	6	...	...	...	...	...	...
4	0		24	173	...	...	20	14	...	...	...	...	...	...
3	4		16	140	...	...	12	7	...	...	...	...	...	...
...	1		...	...	...	...	1	...	...	...	...	...	...	...
3	5	28	20	109	...	...	11	5	...	...	...	...	...	...
3	7		28	132	...	...	16	12	...	4	...	6	...	...
3	4		16	97	...	...	11	6	...	...	...	...	...	...
3	5		20	100	...	...	13	6	...	...	...	...	...	...
3	6		25	154	...	...	17	10	...	...	...	...	...	...
3	6	27	25	109	...	...	18	8	...	...	...	...	...	...
3	4		18	88	...	...	12	7	...	...	...	...	...	...
3	5		20	73	...	1	15	8	...	...	...	...	...	...
3	6		24	111	...	...	16	9	...	...	...	...	...	...
3	4		18	84	...	...	12	7	...	...	...	...	...	...
3	4		12	55	...	...	8	4	...	...	...	...	...	...
3	9	34	36	173	...	...	20	14	...	13	...	10	...	...
3	4		16	119	...	...	12	6	...	...	...	...	...	...
3	6		24	148	...	...	16	8	...	1	...	...	...	...
3	4		16	100	...	1	10	6	...	...	...	...	...	...
3	6		24	105	...	...	13	7	...	...	...	...	...	...
3	5	23	20	84	...	...	5	4	...	3	...	2	...	...
3	8		32	96	...	...	12	8	...	5	...	3	...	1
3	6		23	60	...	...	8	6	...	2	...	1	...	...
3	4		16	82	...	...	6	6	...	4	...	1	...	...
5	2		8	58	...	...	13	10	...	...	...	...	...	...
3	4	21	16	76	...	30	6	8	...	3	23	32	...	...
3	5		21	93	...	...	16	12	...	...	...	...	...	...
3	4		16	82	...	...	14	8	...	...	...	...	...	...
3	3		17	67	...	...	13	7	...	...	...	...	...	...
5	6		36	140	...	...	24	16	...	...	...	...	...	...
3	5	22	30	116	...	...	16	10	...	...	...	...	...	...
3	6		34	122	...	...	16	13	...	...	...	...	...	...
...	4		26	78	...	...	6	4	1	156	...	62	2	...
...	2	13	13	40	...	...	7	3	...	...	...	...	...	...
...	1		11	31	1	...	8	6	...	8	...	11	2	1
117	171	188	740	3,545	8	30	452	282	1	199	23	128	4	2
7	3	23	12	48	...	...	14	7	...	2	...	4	...	...
3	4		16	74	...	...	11	6	...	1	...	1	...	...
3	4		16	72	...	...	8	6	...	2	...	3	...	...
3	4		16	66	...	...	9	5	...	...	...	...	...	...
3	3		16	73	...	...	10	7	...	1	...	5	...	2
...	...		12	42	...	...	8	4	...	3	...	...	...	4
4	4	24	20	79	...	...	12	6	...	1	...	1	...	...
3	3		15	51	...	...	12	6	...	4	...	7	...	...
3	3		12	46	...	...	10	6	...	3	...	5	...	...
3	4		16	63	...	...	15	7	...	...	...	...	...	...
3	3		12	54	...	...	10	6	...	...	...	...	...	...
3	4		16	73	...	...	13	7	...	...	...	...	...	...
41	43	47	179	741	...	...	132	73	...	17	...	26	...	6
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
158	214	235	919	4,286	8	30	584	355	1	216	23	154	4	8

## Statement showing the numerical strength of the Sanctioned Establishments

3.—LAND

3. — LAND									
DISTRICTS.									
Province of Agra.									
Reference Number									
Karungo Inspectors.									
Sadar Kanungos									
Assistant Sadar Kanungos									
Apprentice Kanungos									
Supervising Kanungos									
MEERUT	1	Dehra Dun	.	.	.	.	.	.	2
	2	Saharanpur	.	.	.	.	.	.	16
	3	Muzaffarnagar	.	.	.	.	.	.	12
	4	Meerut	.	.	.	.	.	.	18
	5	Bulandshahr	.	.	.	.	.	.	13
	6	Rurki	.	.	.	.	.	.	
AGRA.	7	Muttia	.	.	.	.	.	.	12
	8	Agra	.	.	.	.	.	.	15
	9	Etah	.	.	.	.	.	.	14
	10	Mainpuri	.	.	.	.	.	.	10
	11	Aligarh	.	.	.	.	.	.	15
ROHIL-KHAND.	12	Barodli	.	.	.	.	.	.	20
	13	Bijnor	.	.	.	.	.	.	15
	14	Budaun	.	.	.	.	.	.	14
	15	Moradabad	.	.	.	.	.	.	19
	16	Shahjahanpur	.	.	.	.	.	.	13
	17	Pilibhit	.	.	.	.	.	.	8
ALLAHABAD.	18	Allahabad	.	.	.	.	.	.	27
	19	Etawah	.	.	.	.	.	.	10
	20	Cawnpore	.	.	.	.	.	.	17
	21	Fatehpur	.	.	.	.	.	.	13
	22	Farrukhabad	.	.	.	.	.	.	15
JHANSI.	23	Hannpur	.	.	.	.	.	.	16
	24	Bandi	.	.	.	.	.	.	27
	25	Jhansi	.	.	.	.	.	.	17
	26	Jalaun	.	.	.	.	.	.	9
BENARES.	27	Benares	.	.	.	.	.	.	10
	28	Muzapuri	.	.	.	.	.	.	16
	29	Jaunpur	.	.	.	.	.	.	18
	30	Ghazipur	.	.	.	.	.	.	15
	31	Ballia	.	.	.	.	.	.	14
GO-RAKH-PUR.	32	Gorakhpur	.	.	.	.	.	.	30
	33	Basti	.	.	.	.	.	.	27
	34	Azamgarh	.	.	.	.	.	.	27
KUNJ-MAUN.	35	Naini-Tal	.	.	.	.	.	.	4
	36	Almoira	.	.	.	.	.	.	7
	37	Gairwal	.	.	.	.	.	.	6
Total									
83									
547									
Oudh.									
LUCKNOW.	38	Lucknow	.	.	.	.	.	.	10
	39	Unao	.	.	.	.	.	.	16
	40	Rae-Bareilly	.	.	.	.	.	.	15
	41	Sitapur	.	.	.	.	.	.	18
	42	Haidoi	.	.	.	.	.	.	18
	43	Kheri	.	.	.	.	.	.	13
FAIZABAD.	44	Faizabad	.	.	.	.	.	.	20
	45	Gonda	.	.	.	.	.	.	20
	46	Bahraich	.	.	.	.	.	.	16
	47	Sultanpur	.	.	.	.	.	.	18
	48	Pantabgarh	.	.	.	.	.	.	14
	49	Barabanki	.	.	.	.	.	.	18
Total									
26									
196									
Undistributed									
15									
Grand Total									
6 50 109 10 758									



in each District, included in the Budget Estimate for 1914-15—continued.

revenue.							6— STAMPS.	7.—Excise.			Reference Number.	
LAND RECORDS							Charges on sale of Court-fee Stamps	DISTILLERIES.				
DISTRICT CHARGES.								DISTRICT CHARGES.				
Kanungo Establishment								OFFICERS.		ESTABLISHMENT.		
Super-numerary Kanungos.	Registrar, Kanu- gos and Assis- tants.	Assistant Record- keepers.	Patwaris and Assistants.	Servants	Patwari School Establishment			Assistant Commis- sioner of Excise.	Inspectors of Excise	Clerks.		Servants.
Details not available.	4	.	68	3		..	..				1	
	15	1	584	17		..	..				2	
	12	1	504	13		..	..				3	
	19	1	756	19		1	..	..			4	
	13	1	541	14		..	..	..			5	
	..	..	..	..		..	..	..			6	
	12	1	531	13		..	..	..			7	
	15	1	602	16		1	..	..			8	
	11	1	526	15		1	..	..			9	
	11	1	470	11		1	..	..			10	
	14	1	701	16		1	..	..			11	
	15	1	697	21		1	..	..			12	
	14	1	530	16		..	..	..			13	
	11	1	661	15		1	..	..			14	
	18	1	747	20		1	..	..			15	
	12	1	559	14		1	..	..			16	
	8	1	374	9		.	..	..			17	
	26	1	1,045	29		2	2	1			18	
	11	1	430	11		1	..	..			19	
	16	1	831	18		2	..	..			20	
	11	1	592	14			..	..			21	
	14	1	564	16		1	..	..			22	
	10	1	537	17		..	..	..			23	
	16	1	704	28		..	..	..			24	
	13	1	561	18		1	..	..			25	
	9	1	436	10			..	..			26	
	10	1	480	11	Details not available.	1	..	..	Details not available.	Details not available.	Details not available.	27
	13	1	552	17		..	2	..				28
	16	1	710	19		..	..	..				29
	14	1	671	16		1	..	..				30
	10	1	589	15		.	..	..				31
	35	1	1,586	38		..	..	..				32
	26	1	1,129	29		1	..	..				33
	22	1	1,099	29		1	..	..				34
	2	.	74	3		..	..	..				35
	..	..	86			..	..	..				36
	2	..	75	6		..	1	..				37
	483	32	21,602	576		20	5	1				
	8	1	317	11		1	..	..			38	
	12	1	578	17		..	..	..			39	
	12	1	565	16		1	..	..			40	
	12	1	757	19		1	..	..			41	
	15	1	749	19		2	..	..			42	
	8	1	620	14		1	..	..			43	
	16	1	795	21		1	..	..			44	
	13	1	884	21		1	..	..			45	
	6	1	768	17		1	..	..			46	
	14	1	717	19		1	..	..			47	
	12	1	491	15		1	..	..			48	
	12	1	651	19		1	..	..			49	
	140	12	7,892	208		12	..	..				
	..	..	..	21		..	..	..				
40	623	44	29,494	805	73	32	5	1	152	34	310	

## Statement showing the numerical strength of the Sanctioned Establishments

Statement showing the numerical strength of the Sanctioned Establishments												
CIRCLES AND DIVISIONS.		II—Forest										
		B—ESTABLISHMENTS.										
		Officers					Subordinate Forest and Depot Establishments				Office Establishment	
		Conservators.	Deputy Conservators	Extra Deputy Conservator	Assistant Conservators	Extra Assistant Conservators	Rangers	Deputy Rangers	Foresters	Forest Guards	Clerks	Servants
Western Circle.												
Direction	. . . . .	1	.			1	1				5	9
Naini Tal	. . . . .	...				2	6	4	1	52	6	5
Chakrata	. . . . .	...	1		1	1	6	3	2	40	6	5
Ramnagar	. . . . .	...	1	.	1		8	4	6	48	7	5
Lansdowne	. . . . .	...	1	.	1	1	8	2	1	38	6	5
Sewalak	. . . . .		1		1	1	4	4	2	80	7	5
Total, Western Circle		1	4	.	4	6	33	17	12	258	37	34
Kumaun Circle.												
Naini Tal	. . . . .		1			1	1	2	3	16	3	1
Almora	. . . . .		1		1	1	5	4	8	72	7	4
Gairhwal	. . . . .			1		1	1	4	12	48	7	4
Direction	. . . . .	..		.			.			..	4	5
Undistributed	. . . . .											4
Total, Kumaun Circle			2	1	1	3	7	10	23	136	21	18
Eastern Circle.												
Direction	. . . . .	1	.								5	6
Haldwani	. . . . .	...	1		1	1	9	2	3	38	7	5
Pilibhit	. . . . .	..	..	.		1	2	1	1	23	3	3
Khari	. . . . .	...	1		..	2	3	3	2	43	7	5
Bahraich	. . . . .	...	..	...	2	...	2	5	2	47	4	4
Gonda	. . . . .	...	..	...	..	1	1	3	2	25	4	3
Gorakhpur	. . . . .	...	1	...	1	1	3	2	2	36	6	4
Bundelkhand	. . . . .	...	...	...	.	1	2	3	1	28	4	4
Afforestation	. . . . .	...	1	...	...	1	2		...	2	1	...
Undistributed	. . . . .	...	.		..	..	.	...	..	..	...	..
Total, Eastern Circle		1	4	.	4	8	24	19	13	242	41	34
Grand Total		2	10	1	9	17	64	46	48	636	99	86

in each District, included in the Budget Estimate for 1914-15—continued

		12—REGISTRATION.						
		DISTRICT CHARGES						
		DISTRICTS						
		Province of Agra.						
		Oudh.						
		Grand Total						
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Statement showing the numerical strength of the Sanctioned Establishments

Statement showing the numerical strength of the Sanctioned Establishments													
18.—General Administration.													
GENERAL ESTABLISHMENT OF LOCAL FUNDS.													
ESTABLISHMENT.													
Commissioners.													
MAIN OFFICE ESTABLISHMENTS.													
RECORD ROOM CHARGES.													
DISTRICTS.													
Province of Agra.													
Meerut.													
Agra.													
Rohil-Khand.													
Allahabad.													
Jhansi.													
Benares.													
Gorakhpur.													
Kutwa Maun.													
Lucknow.													
Faizabad.													
Total													
Oudh.													
Total Undistributed													
GRAND TOTAL													

each District, included in the Budget Estimate for 1914-15—continued.

19A.—Law and Justice—Courts of Law.

CIVIL AND SESSIONS COURTS.																					
DISTRICT AND SESSIONS JUDGES.											SUBORDINATE JUDGES.			MUNSIFFS.							
OFFICERS.		ESTABLISHMENTS.									SUBORDINATE JUDGES.			MUNSIFFS.							
Judges.	Munsarims (200—225).	Clerks (120).	Clerks (50 and under).	Servants.	Sale Amins (Nazirs of Judges' Courts) (51—100).	Sale Amins (Nazirs of Judges' Courts) (50 and under).	Civil Court Amins. (51—100).	Civil Court Amins. (50 and under).	Civil Court Amins establishment (servants).	Subordinate Judges.	Establishment.			Munsiffs.	Establishment.			Honorary Munsiffs' Establishment.		Reference Number.	
											Clerks (51—100).	Clerks (50 and under).	Servants.		Clerks (50).	Clerks (150 and under).	Servants.	Clerks.	Servants.		
Details not available.	1	1	2	13	12	1	1	4	10	2	1	7	4	...	2	15	7	...	3	...	1
	1	1	2	19	12	1	3	7	18	1	7	3	...	...	4	31	16	...	...	2	
	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3	
	1	1	2	19	15	1	...	2	14	1	7	3	...	...	2	20	15	...	...	7	
	1	1	2	12	11	1	...	1	10	1	7	3	...	...	1	28	17	...	...	8	
	1	1	6	34	27	1	3	4	26	1	7	3	...	...	5	60	31	2	2	9	
	1	1	2	16	14	1	...	2	14	1	7	3	...	...	3	28	14	...	...	10	
	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	11
	1	1	4	24	20	1	2	2	18	1	7	3	...	...	4	50	27	...	...	12	
	1	1	2	18	13	1	2	2	18	1	8	3	...	...	1	50	27	...	...	13	
	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	14
	1	1	2	13	12	1	...	2	3	10	1	7	3	...	...	...	6	3	1	...	15
	1	1	2	11	12	1	2	1	4	10	1	7	3	...	...	...	19	11	...	...	16
	1	1	2	10	13	1	1	1	4	10	1	7	3	...	...	...	19	11	1	...	17
	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	18
	1	1	2	6	13	1	...	1	2	6	1	5	3	...	...	...	5	4	...	...	19
	1	1	2	10	12	1	1	1	4	10	1	7	3	...	...	...	19	11	...	...	20
	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	21
	1	1	2	12	12	1	...	3	...	6	...	...	...	...	...	1	7	3	...	...	22
	1	1	2	8	12	1	...	1	...	4	...	1	5	3	...	...	6	3	...	...	23
	1	1	2	9	11	1	...	1	2	6	...	1	7	3	...	...	12	6	...	...	24
	1	1	2	10	11	1	2	2	5	14	...	1	7	3	...	...	32	19	4	...	25
	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	26
	1	1	2	15	11	1	2	2	5	14	...	1	7	3	...	...	33	20	3	...	27
	1	1	2	10	12	1	1	1	3	8	...	1	5	3	...	...	11	8	1	...	28
	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	29
	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	30
	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	31
	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	32
	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	33
	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	34
	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	35
	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	36
	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	37
	19	19	44	269	255	19	20	32	82	20	130	58			23	460	253	15	4		
	1	1	3	8	9	1	2	...	2	...	3	21	11		...	40	28	4	...	38	
	...	...	...	...	...	...	...	...	...	...	...	...	...		...	...	...	...	...	39	
	1	1	2	9	10	1	1	...	...	...	2	14	7		...	23	14	1	...	40	
	1	1	2	11	12	1	2	...	...	...	2	14	6		...	18	11	5	...	41	
	1	1	2	8	8	1	2	...	...	...	1	5	3		...	17	12	3	...	42	
	...	...	...	...	...	...	...	...	...	...	...	...	...		...	...	...	...	...	43	
	1	1	2	8	9	1	2	...	...	...	2	14	7		...	23	14	3	...	44	
	1	1	2	8	9	1	1	...	...	...	2	16	10		...	29	19	2	...	45	
	...	...	...	...	...	...	...	...	...	...	...	...	...		...	...	...	...	...	46	
	...	...	...	...	...	...	...	...	...	...	...	...	...		...	...	...	...	...	47	
	...	...	...	...	...	...	...	...	...	...	...	...	...		...	...	...	...	...	48	
	...	...	...	...	...	...	...	...	...	...	...	...	...		...	...	...	...	...	49	
	6	6	13	52	57	6	10	...	2	...	12	84	44		...	150	98	18	...		
	...	...	1	...	...	...	...	...	...	...	...	...	...		...	...	...	...	...		
34	25	25	58	321	312	25	30	32	84	226	43	32	214	102	114	23	610	351	33	4	

## Statement showing the numerical strength of the Sanctioned Establishments

## 19A.—Law and Justice—

19A.—Law and Justice—																				
CIVIL AND SESSIONS COURTS.												COURTS OF SMALL CAUSES.								
Reference Number.	DISTRICTS.	PROCESS-SERVING ESTABLISHMENT.								RECORD ROOM COPYIST ESTABLISHMENT.	ESTABLISHMENT.			PROCESS-SERVING ESTABLISHMENT.						
		Rent-suit Process.						Judicial Process.			Clerks (101—200).	Clerks below 100.	Servants.	Naib Nazirs.	Bailiffs (51—100).	Bundle Lifters.	Process-Servers.			
		Kurk Amins.	Kurk Amins' peons.	Sale Moharrirs.	Nazirs (51—100).	Nazirs (50 and under).	Runners of Process-servers.	Writers (50 and under).	Runners (Process-Servers).											
MEERUT.  AGRA.  ROHIL-KHAND.  ALLAHABAD.  JHANSI.  BENARES.  GO-RAKH-PUR.  KU-MAON.    LUCKNOW.  FAIZABAD.	Province of Agra.																			
	1 Dehra Dun	1	1	...	...	1	4	...	16	2	...	...	...	...	...	...	...	...	...	
	2 Saharanpur	6	6	1	1	6	40	...	56	18	...	...	...	...	...	...	...	...		
	3 Muzaffarnagar	6	6	1	...	6	46	...	...	...	...	...	...	...	...	...	...	...		
	4 Meerut	11	11	1	1	9	46	...	145	...	...	...	...	...	...	...	...	...		
	5 Bulandshahr	7	7	1	1	6	45	...	...	23	...	...	...	...	...	...	...	...		
	6 Rurki	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
	7 Muttra	7	7	1	...	7	22	...	...	...	...	...	...	...	...	...	...	...		
	8 Agra	11	11	1	1	9	58	...	91	19	...	1	1	1	11	5	...	...		
	9 Etah	7	7	1	...	6	29	...	...	...	...	...	...	...	...	...	...	...		
	10 Mainpuri	8	8	1	...	7	29	...	69	15	...	...	...	...	...	...	...	...		
	11 Aligarh	10	10	1	1	8	38	...	219	41	...	...	...	...	...	...	...	...		
	12 Bareilly	8	8	1	1	8	42	...	70	17	...	...	...	...	...	...	...	...		
	13 Bijnor	6	6	1	...	7	35	...	...	...	...	...	...	...	...	...	...	...		
	14 Budaun	9	9	1	1	7	48	...	...	...	...	...	...	...	...	...	...	...		
	15 Moradabad	11	11	1	1	8	43	...	153	36	...	...	...	...	...	...	...	...		
	16 Shahjahanpur	8	8	1	1	6	29	...	46	15	...	...	...	...	...	...	...	...		
	17 Pilibhit	4	4	1	...	5	12	...	...	...	...	...	...	...	...	...	...	...		
	18 Allahabad	18	18	1	1	12	109	...	64	9	...	1	1	9	5	...	1	...		
	19 Etawah	3	3	1	...	6	25	...	57	...	...	...	...	...	...	...	...	...		
	20 Cawnpore	12	12	1	1	8	45	...	...	17	...	1	1	7	5	...	1	...		
	21 Fatehpur	7	7	1	...	6	30	...	90	...	...	...	...	...	...	...	...	...		
	22 Farrukhabad	10	10	1	1	8	36	...	...	16	...	...	...	...	...	...	...	...		
	23 Hamirpur	4	4	...	...	8	24	...	...	...	...	...	...	...	...	...	...	...		
	24 Banda	3	3	...	...	11	31	3	...	5	...	...	...	...	...	...	...	...		
	25 Jhansi	1	1	...	...	9	31	...	54	6	...	...	...	...	...	...	...	...		
	26 Jalaun	2	2	...	...	6	20	...	...	...	...	...	...	...	...	...	...	...		
	27 Benares	7	7	1	1	4	25	...	32	10	...	1	1	8	5	...	...	...		
	28 Mirzapur	5	5	1	...	5	25	...	35	7	...	...	...	...	...	...	...	...		
	29 Jaunpur	14	14	1	1	7	65	...	25	13	...	...	...	...	...	...	...	...		
	30 Ghazipur	7	7	1	1	6	58	...	43	19	...	1	...	...	...	...	...	...		
	31 Ballia	6	6	1	...	6	30	...	81	...	...	...	...	...	...	...	...	...		
	32 Gorakhpur	11	11	1	1	10	54	...	126	26	...	...	...	...	...	...	...	...		
	33 Basti	7	7	1	1	7	29	...	...	...	...	...	...	...	...	...	...	...		
	34 Azamgarh	9	9	1	1	8	49	...	41	18	...	...	...	...	...	...	...	...		
	35 Naini Tal	1	1	...	...	...	...	9	139	1	...	...	...	...	...	...	...	...		
	36 Almora	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
37 Garhwal	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...			
Total		257	254	28	18	233	1,252	12	1,652	333	...	2	4	4	35	20	...	3	...	
Oudh.																				
38 Lucknow	3	3	1	1	4	16	2	221	53	4	3	2	1	10	4	2	1	54		
39 Unao	6	6	...	...	6	30	...	...	...	...	...	...	...	...	...	...	...	...		
40 Rae-Bareilly	4	4	...	...	6	16	...	119	24	4	2	...	...	...	...	...	...	...		
41 Sitapur	4	4	1	...	6	11	1	109	22	4	2	...	...	...	...	...	...	...		
42 Hardoi	7	7	1	...	6	25	...	102	19	4	1	...	...	...	...	...	...	...		
43 Kheri	3	3	1	...	5	12	...	...	...	...	...	...	...	...	...	...	...	...		
44 Faizabad	7	7	1	1	6	31	...	150	25	4	2	...	...	...	...	...	...	...		
45 Gonda	5	5	1	1	4	30	1	183	23	4	2	...	...	...	...	...	...	...		
46 Bahraich	4	4	...	...	5	23	...	...	...	...	...	...	...	...	...	...	...	...		
47 Sultanpur	6	6	...	1	5	30	...	...	...	...	...	...	...	...	...	...	...	...		
48 Partabgarh	3	3	1	...	5	19	...	...	...	...	...	...	...	...	...	...	...	...		
49 Barabanki	4	4	1	...	6	33	...	...	...	...	...	...	...	...	...	...	...	...		
TOTAL		56	56	8	4	64	276	4	884	166	24	12	2	1	10	4	2	1	54	
Juvenile Jail, Bareilly.		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Undistributed		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Grand Total		313	310	36	22	297	1,528	16	2,536	499	24	14	6	5	45	24	2	4	54	

(a) Includes 4 summons writers.

in each District, included in the Budget Estimate for 1914-15—continued.

Courts of Law.							19B.—Law and Justice—Jails.										Reference Number.
COPYING ESTABLISHMENTS.		CRIMINAL COURTS.					JAILS.										
		MAGISTRATES' ESTABLISHMENT.			HONORARY MAGISTRATES' ESTABLISHMENT.		SUPERINTENDENTS.		JAILORS AND DEPUTY JAILORS.								
Copyists.	Arranger and Weeder.	Clerks (51=100).	Clerks (50 and under).	Servants.	Clerks (50 and under).	Servants.	Central Jails.	District Jails.	Central Jails.			District Jails.					
									Jailors (200—250).	Deputy Jailors.	Assistant Jailors.	Jailors.	Deputy Jailors.				
...	...	...	7	12	2	...	...	1	...	...	...	...	...	1	1		
...	...	2	12	12	5	...	...	1	...	...	...	...	1	1	2		
...	...	2	11	9	9	...	...	1	...	...	...	...	1	...	3		
...	...	3	15	13	6	...	...	1	...	...	...	...	1	1	4		
...	...	2	10	10	7	...	...	1	...	...	...	...	1	...	5		
...	...	...	2	...	...	...	...	...	...	...	...	...	...	...	6		
...	...	2	13	10	4	...	...	1	...	...	...	...	1	...	7		
3	...	2	15	13	3	...	1	1	...	1	2	1	1	...	8		
...	...	2	11	12	5	...	...	1	...	...	...	...	1	...	9		
...	...	2	13	10	1	...	...	1	...	...	...	...	1	1	10		
...	...	2	14	11	5	...	...	1	...	...	...	...	1	1	11		
...	...	2	13	12	6	1	1	1	1	2	1	1	1	1	12		
...	...	1	13	8	13	...	...	1	...	...	...	...	1	...	13		
...	...	3	13	12	9	1	...	1	...	...	...	...	1	1	14		
...	...	2	15	13	10	...	...	1	...	...	...	...	1	1	15		
...	...	2	10	10	5	1	...	1	...	...	...	...	1	1	16		
...	...	1	8	8	1	...	...	1	...	...	...	...	...	1	17		
1	...	3	18	14	3	2	1	1	1	2	1	1	1	1	18		
...	...	2	10	11	6	...	...	1	...	...	...	1	...	...	19		
2	...	2	14	12	3	1	...	1	...	...	...	1	...	...	20		
...	...	1	10	10	1	...	...	1	...	...	...	...	1	1	21		
...	...	2	13	10	3	...	1	1	1	2	1	1	1	1	22		
...	...	1	11	9	...	...	...	1	...	...	...	...	1	1	23		
...	...	2	15	12	1	...	...	1	...	...	...	1	2	2	24		
...	...	2	13	14	2	...	...	2	...	...	...	...	1	2	25		
...	...	1	11	8	...	...	...	1	...	...	...	...	...	1	26		
...	...	2	9	13	5	2	1	1	1	2	1	1	1	1	27		
...	...	2	11	7	3	...	...	1	...	...	...	...	1	1	28		
...	...	2	15	12	5	...	...	1	...	...	...	...	...	2	29		
...	...	2	12	12	4	3	...	1	...	...	...	...	1	1	30		
...	...	2	12	10	3	1	...	1	...	...	...	...	...	1	31		
...	...	3	17	16	16	1	...	1	...	...	...	...	1	2	32		
...	...	3	11	11	1	1	...	1	...	...	...	...	1	1	33		
...	...	2	13	12	5	...	...	1	...	...	...	...	1	1	34		
...	...	...	4	...	3	...	...	1	...	...	...	...	...	1	35		
...	...	1	3	17	1	1	...	1	...	...	...	...	...	1	36		
...	...	...	6	4	...	...	...	1	...	...	...	...	...	1	37		
6	...	65	422	389	156	17	5	37	5	10	5	26	34	...	...		
2	2	3	13	11	3	2	1	1	1	2	1	1	1	1	38		
...	...	2	11	10	8	8	...	1	...	...	...	1	1	1	39		
...	...	1	11	10	4	1	...	1	...	...	...	1	1	1	40		
...	...	2	9	10	2	...	...	1	...	...	...	1	1	1	41		
...	...	2	11	11	9	...	...	1	...	...	...	...	1	1	42		
...	...	1	8	8	9	...	...	1	...	...	...	...	2	...	43		
...	...	2	10	11	8	2	...	1	...	...	...	1	1	1	44		
...	...	2	9	10	7	...	...	1	...	...	...	1	1	1	45		
...	...	1	10	8	2	...	...	1	...	...	...	...	1	1	46		
...	...	2	11	10	1	...	...	1	...	...	...	...	2	2	47		
...	...	2	8	9	8	...	...	1	...	...	...	...	1	1	48		
...	...	2	10	10	15	...	...	1	...	...	...	...	...	1	49		
2	2	22	131	118	76	13	1	12	1	2	1	9	15	1	...		
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...		
8	2	87	543	507	232	30	6	49	6	13	6	35	50	...	...		

## Statement showing the numerical strength of the Sanctioned Establishments

19B.—Law and Justice—Jails.																		
JAILS—continued.																		
DISTRICTS.			MEDICAL ESTABLISHMENT.		CLERICAL, EDUCATIONAL AND MECHANICAL ESTABLISHMENT.		WARDERS.				MENIALS.			JAILS MANUFACTURES.				
			Sub-Assistant Surgeons and Compounders.	Central Jails.	District Jails.	Central Jails.	District Jails.	District Jail Lock-ups.	Central Jails.	District Jail Lock-ups.	Clerks for Police Custody.	Central Jails.	District Jails.					
Reference Number.			Central Jails.	District Jails.	Clerks.	Teachers.	Clerks and Teachers.	R100—R125.	R50 & under.	R50 & under.	R50 & under.	Central Jails.	District Jail Lock-ups.	Clerks for Police Custody.	Mechanics.	Servants.	Clerks.	Servants.
Province of Agra.																		
MEERUT.	1	Dohra Dun	...	1	...	...	...	...	...	18	...	...	...	...	...	...	...	...
	2	Saharanpur	...	1	...	...	...	...	...	27	...	...	...	...	...	...	...	...
	3	Muzaffarnagar	...	1	...	...	...	...	...	24	...	...	...	...	...	...	...	...
	4	Meerut	...	1	...	...	...	...	...	40	...	...	3	1	...	...	...	1
	5	Bulandshahr	...	1	...	...	...	...	...	23	...	...	...	...	...	...	...	...
	6	Rurki	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...
AGRA.	7	Muttra	...	1	...	...	...	...	...	25	...	...	...	...	...	...	...	...
	8	Agra	3	1	5	1	...	1	85	35	...	1	2	...	...	...	...	...
	9	Etah	...	1	...	...	...	...	...	26	...	...	...	1	1	3	...	...
	10	Mainpuri	...	1	...	...	...	...	...	31	...	...	...	...	...	...	...	...
	11	Alligarh	...	1	...	...	...	...	...	38	...	...	...	...	...	...	1	...
ROHIL-KHAND.	12	Bareilly	3	2	5	1	...	1	63	43	...	...	...	...	...	1	...	...
	13	Bijnor	...	1	...	...	...	...	...	24	...	...	...	...	...	...	...	...
	14	Budaun	...	1	...	...	...	...	...	32	...	...	...	1	...	...	...	...
	15	Moradabad	...	1	...	...	...	...	...	32	...	...	...	...	...	...	...	...
	16	Shahjahanpur	...	1	...	...	...	...	...	31	...	...	...	1	...	...	...	...
	17	Pilibhit	...	1	...	...	...	...	...	17	...	...	...	...	...	...	...	...
ALLAHABAD.	18	Allahabad	3	1	5	1	...	1	66	39	...	...	4	...	...	...	...	1
	19	Etawah	...	1	...	...	...	...	...	27	...	...	...	1	...	...	...	...
	20	Cawnpore	...	1	...	...	...	...	...	32	...	...	...	1	...	...	...	...
	21	Fatehpur	...	1	...	...	...	...	...	31	...	...	...	...	...	...	...	...
	22	Farukhabad	3	1	5	1	...	1	72	29	...	3	...	1	...	1	...	...
JHANSI.	23	Hamirpur	...	1	...	...	...	...	...	24	...	...	...	2	...	...	...	...
	24	Banda	...	1	...	...	...	...	...	41	...	...	...	1	...	...	...	...
	25	Jhansi	...	1	...	...	...	...	...	41	...	...	...	1	...	...	...	...
	26	Jalaun	...	1	...	...	...	...	...	25	...	...	...	...	...	...	...	...
BENARES.	27	Benares	3	1	5	...	3	1	69	36	...	3	...	2	...	1	...	...
	28	Mirzapur	...	1	...	...	...	...	...	26	2	...	...	1	...	...	...	...
	29	Jaunpur	...	1	...	...	...	...	...	28	...	...	...	1	...	...	...	...
	30	Ghazipur	...	1	...	...	...	...	...	38	...	...	...	...	...	...	...	1
	31	Ballia	...	...	...	...	...	...	...	11	...	...	...	1	...	...	...	...
Gor. RAKH-PUR.	32	Gorakhpur	...	1	...	...	...	...	...	48	...	...	...	...	...	...	...	...
	33	Basti	...	1	...	...	...	...	...	32	...	...	...	1	...	...	...	...
	34	Azamgarh	...	2	...	...	...	...	...	31	...	...	...	...	...	...	...	...
KV. MAUN.	35	Naini Tal	...	...	...	...	1	...	...	17	...	...	...	...	...	...	...	...
	36	Almora	...	1	...	...	1	...	...	23	...	...	...	...	...	...	...	...
	37	Garhwal	...	...	...	...	...	...	...	6	...	...	...	...	...	...	...	...
Total			15	35	25	4	66	5	355	1,051	2	7	9	18	1	6	1	3
Oudh.																		
LUCKNOW.	38	Lucknow	3	1	5	1	2	1	65	40	...	1	7	1	...	2	...	1
	39	Unao	...	1	...	...	3	...	...	30	1	...	...	...	...	...	...	...
	40	Rae-Bareilly	...	2	...	...	2	...	...	36	...	...	...	1	...	...	...	...
	41	Sitapur	...	1	...	...	2	...	...	40	2	...	...	1	...	...	...	...
	42	Hardoi	...	1	...	...	2	...	...	29	2	...	...	...	...	...	...	...
	43	Kheri	...	1	...	...	2	...	...	28	...	...	...	...	...	...	...	...
FAIZABAD.	44	Faizabad	...	1	...	...	2	...	...	38	1	...	...	1	...	...	...	...
	45	Gonda	...	1	...	...	2	...	...	31	1	...	...	1	...	...	...	...
	46	Bahraich	...	1	...	...	2	...	...	29	3	...	...	1	...	...	...	...
	47	Sultanpur	...	1	...	...	2	...	...	32	...	...	...	1	...	...	...	...
	48	Partabgarh	...	1	...	...	1	...	...	32	1	...	...	...	...	...	...	...
	49	Barabanki	...	1	...	...	2	...	...	29	...	...	...	1	...	...	...	...
Total			3	13	5	1	24	1	65	394	11	1	7	8	...	2	...	1
Juvenile Jail, Bareilly Undistributed			...	1	...	...	4	...	...	27	...	...	...	...	...	...	...	4
GRAND TOTAL			18	49	30	5	94	6	420	1,472	13	8	16	26	1	8	1	8



in each District, included in the Budget Estimate for 1914-15—continued.

20.—POLICE.																
DISTRICT EXECUTIVE FORCE.																
OFFICERS.			POLICE FORCE.								ESTABLISHMENT.		HOSPITAL CHARGES.			GENERAL POLICE.
District Superintendents.	Assistant District Superintendents.	Deputy Superintendents.	Inspectors.	Sub-Inspectors (armed).	Sub-Inspectors (civil).	European Sergeants.	Mounted Head Constables.	Mounted Constables.	Head Constables.	Foot Constables.	Clerks.	Servants.	Sub-Assistant Surgeons.	Compounders and Lecommen.	Hospital Servants.	Extra Guards.
1	...	...	4	1	18	1	...	...	60	378	9	5	...	1	2	1
1	1	1	5	1	43	2	...	...	84	731	9	5	1	...	2	...
1	...	...	4	1	31	...	...	...	51	452	9	5	...	1	2	...
1	4	1	6	4	55	2	1	32	114	1,016	13	7	1	1	2	1
1	...	1	5	1	43	...	...	...	65	565	9	5	...	1	2	1
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
1	1	1	4	1	35	1	...	...	70	572	9	5	...	1	2	1
1	3	1	7	4	50	2	2	44	128	1,234	13	7	1	1	2	1
1	...	1	4	1	36	...	...	...	55	458	9	5	...	1	2	1
1	...	1	4	1	33	...	...	...	54	415	9	5	...	1	2	...
1	1	1	5	2	43	...	...	...	80	742	9	5	...	1	2	1
1	...	1	5	4	46	1	1	32	95	841	12	7	1	1	2	1
1	...	1	4	1	34	...	...	...	56	502	9	5	...	1	2	...
1	...	1	5	1	41	...	...	...	60	521	9	5	...	1	2	...
1	4	3	5	1	48	...	...	...	87	848	9	5	1	1	2	1
1	...	1	5	1	42	...	...	...	65	610	9	5	...	1	2	...
1	...	...	4	1	21	...	...	...	44	328	9	5	1	1	2	1
1	4	4	7	4	75	4	1	21	142	1,032	13	7	1	1	2	1
1	1	1	4	2	34	...	...	...	57	473	9	5	1	1	2	...
1	3	1	7	3	53	2	1	21	117	1,209	13	7	1	1	2	7
1	1	...	4	1	22	...	...	...	46	332	9	5	...	1	2	18
1	1	1	5	1	36	...	...	...	65	569	9	5	1	1	2	1
1	...	...	4	1	27	...	...	...	54	358	9	5	...	1	2	...
1	...	...	5	1	34	...	...	...	65	491	9	5	...	1	2	...
1	4	1	8	4	57	2	1	23	134	986	13	7	1	2	4	...
1	...	...	3	1	20	...	...	...	69	483	9	5	...	1	2	1
1	...	2	5	3	46	1	1	21	108	985	12	7	1	1	2	2
1	...	...	4	1	36	1	...	...	63	547	9	5	1	1	2	1
1	...	...	4	1	37	...	...	...	60	458	9	5	...	1	2	...
1	...	...	4	1	33	...	...	...	56	407	9	5	...	1	2	...
1	...	...	3	1	29	...	...	...	39	327	9	7	1	1	2	...
1	1	1	7	2	67	...	1	21	103	837	12	7	1	1	2	2
1	...	1	5	1	41	...	...	...	57	404	9	5	...	1	2	...
1	...	...	4	1	53	...	...	...	64	497	9	5	...	1	2	...
1	1	1	5	1	28	2	...	...	111	639	10	7	1	1	2	1
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
34	30	28	164	56	1,356	21	9	214	2,578	21,247	336	190	16	34	70	45
1	4	2	6	6	42	3	1	32	134	1,253	13	7	1	1	2	2
1	1	...	4	1	35	...	...	...	43	331	9	5	...	1	2	...
1	...	1	4	1	34	...	...	...	45	324	9	5	...	1	2	...
1	2	1	4	1	43	...	...	...	53	433	9	5	1	1	2	...
1	2	...	4	1	43	...	...	...	57	510	9	5	...	1	2	...
1	...	1	4	1	42	...	...	...	45	326	9	5	...	1	2	...
1	1	...	4	2	43	...	...	...	73	564	12	7	...	1	2	1
1	1	1	4	1	40	...	...	...	60	460	9	5	...	1	2	...
1	1	1	4	1	36	...	...	...	51	398	9	5	...	1	2	...
1	1	...	4	1	34	...	...	...	47	331	9	5	1	1	2	...
1	1	...	4	1	29	...	...	...	41	266	9	5	...	1	2	1
1	1	1	4	1	40	...	...	...	48	366	9	5	...	1	2	1
12	15	8	50	18	461	3	1	32	697	5,562	115	64	3	12	24	5
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	1	3	6	...	...	...	...	...	...	3	...	170	...	...	...	162
46	46	39	220	74	1,817	24	10	246	3,275	26,812	451	424	19	46	94	212

Statement showing the numerical strength of the Sanctioned Establishments

Reference Number.	DISTRICTS.	20.—POLICE— contd.		22.—EDUCATION.				
		VILLAGE POLICE.		INSPECTION.				
		Village Police (Province of Agra).		Inspectors of Schools.	Inspectresses and Assistant-Inspectresses of Schools.	Special and Assistant Inspectors.	Deputy and Sub-Deputy Inspectors of Schools.	Clerks and Mohanims.
	<b>Province of Agra.</b>							
1	Dehra Dun . . . . .	179						
2	Saharanpur . . . . .	1,609						
3	Muzaffarnagar . . . . .	1,375						
4	Meerut . . . . .	2,319						8
5	Bulandshahr . . . . .	1,965						
6	Rurki . . . . .	...						
7	Muttra . . . . .	1,644						
8	Agra . . . . .	2,255	1	1	1			8
9	Etah . . . . .	1,561						
10	Mainpuri . . . . .	1,863						
11	Aligarh . . . . .	2,097						
12	Bareilly . . . . .	2,260	1	1	1			7
13	Bijnor . . . . .	1,826						
14	Budaun . . . . .	2,057						
15	Moradabad . . . . .	2,365						
16	Shahjahanpur . . . . .	2,099						
17	Pilibhit . . . . .	1,020						
18	Allahabad . . . . .	3,340	2	1	6			14
19	Etawah . . . . .	1,479						
20	Cawnpore . . . . .	2,905		1				13
21	Fatehpur . . . . .	1,727						
22	Farukhabad . . . . .	2,173						
23	Hamirpur . . . . .	1,101						
24	Banda . . . . .	1,395						
25	Jhansi . . . . .	1,434						
26	Jalaun . . . . .	1,256						
27	Benares . . . . .	1,465	1		1			5
28	Mirzapur . . . . .	935						
29	Jaunpur . . . . .	2,042						
30	Ghazipur . . . . .	1,652						
31	Ballia . . . . .	1,406						
32	Gorakhpur . . . . .	2,406	1		1			5
33	Basti . . . . .	3,229						
34	Azamgarh . . . . .	2,290						
35	Naini Tal . . . . .	153	1					6
36	Almora . . . . .					1		2
37	Garhwal . . . . .							
	<b>Total</b>	60,782	8	5	11			57
	<b>Oudh.</b>							
38	Lucknow . . . . .	1,204	1	3	1			13
39	Unao . . . . .	2,095						
40	Rae-Bareilly . . . . .	2,160						
41	Sitapur . . . . .	2,475						
42	Hardoi . . . . .	2,496						
43	Kheri . . . . .	1,758						
44	Faizabad . . . . .	2,234	1	1	1			7
45	Gonda . . . . .	3,320						
46	Bahraich . . . . .	2,202						
47	Sultanpur . . . . .	2,377						
48	Partabgarh . . . . .	1,993						
49	Barabanki . . . . .	2,726						
	<b>Total</b>	27,040	2	4	2			20
	<b>Undistributed</b>	...	2					
	<b>Grand Total</b>	87,822	12	9	13	185		77
								287

in each District, included in the Budget Estimate for 1914-15—continued.

22.—Education.														
GOVERNMENT COLLEGES, GENERAL.									GOVERNMENT SCHOOLS, GENERAL.					
OFFICERS.			ESTABLISHMENT.						SECONDARY SCHOOLS FOR BOYS AND GIRLS.					Reference Number.
Principals.	Professors.	Assistant Professors.	Demonstrator, Lecturer Assistant and English Teacher.	Writer (51—100).	Writers (50 and under).	Librarians (50 and above).	Workshop Artificer Laboratory Assistants and Mechanic.	Menial Servants.	High Government Schools, English.					
									Head Masters (400 to 1,000).	Head Master (100 to 350).	Masters and Teachers.	Clerks and Librarians.	Servants.	
...	...	...	...	...	...	...	...	...	Details not available.	Details not available.	Details not available.	Details not available.	Details not available.	1
...	...	...	...	...	...	...	...	...						2
...	...	...	...	...	...	...	...	...						3
...	...	...	...	...	...	...	...	...						4
...	...	...	...	...	...	...	...	...						5
...	...	...	...	...	...	...	...	...						6
...	...	...	...	...	...	...	...	...						7
...	...	...	...	...	...	...	...	...						8
...	...	...	...	...	...	...	...	...						9
...	...	...	...	...	...	...	...	...						10
...	...	...	...	...	...	...	...	...						11
...	...	...	...	...	...	...	...	...						12
...	...	...	...	...	...	...	...	...						13
...	...	...	...	...	...	...	...	...						14
...	...	...	...	...	...	...	...	...						15
...	...	...	...	...	...	...	...	...						16
1	21	2	10	1	3	1	2	53						17
...	...	...	...	...	...	...	...	...	18					
...	...	...	...	...	...	...	...	...	19					
...	...	...	...	...	...	...	...	...	20					
...	...	...	...	...	...	...	...	...	21					
...	...	...	...	...	...	...	...	...	22					
...	...	...	...	...	...	...	...	...	23					
...	...	...	...	...	...	...	...	...	24					
...	...	...	...	...	...	...	...	...	25					
...	...	...	...	...	...	...	...	...	26					
1	13	9	3	1	4	1	3	32	27					
...	...	...	...	...	...	...	...	...	28					
...	...	...	...	...	...	...	...	...	29					
...	...	...	...	...	...	...	...	...	30					
...	...	...	...	...	...	...	...	...	31					
...	...	...	...	...	...	...	...	...	32					
...	...	...	...	...	...	...	...	...	33					
...	...	...	...	...	...	...	...	...	34					
...	...	...	...	...	...	...	...	...	35					
...	...	...	...	...	...	...	...	...	36					
...	...	...	...	...	...	...	...	...	37					
2	34	11	13	2	7	2	5	85						38
...	...	...	...	...	...	...	...	...						39
...	...	...	...	...	...	...	...	...						40
...	...	...	...	...	...	...	...	...						41
...	...	...	...	...	...	...	...	...						42
...	...	...	...	...	...	...	...	...						43
...	...	...	...	...	...	...	...	...						44
...	...	...	...	...	...	...	...	...						45
...	...	...	...	...	...	...	...	...						46
...	...	...	...	...	...	...	...	...						47
...	...	...	...	...	...	...	...	...						48
...	...	...	...	...	...	...	...	...						49
2	34	11	13	2	7	2	5	85	11	36	903	47	586	

Statement showing the numerical strength of the Sanctioned Establishments

		22.—Education—contd.										23.—Ecclesiastical.															
		GOVERNMENT SCHOOLS, SPECIAL.								ECCLESIASTICAL ESTABLISHMENT.						CEMETERY ESTABLISHMENTS.											
		Training Schools (Boys).			Model Schools (Boys).		Model School (Girls).		Church of England.			Church of Scotland.			Care-takers in charge of												
									Officers.		Establishment.	Officers.		Establishment.													
									Chaplains.		Ministers of the Adult Clergy Society.	Clerks.		Servants.		Chaplains.		Clerk.	Servants.		Cantonment Cemeteries.		Civil Cemeteries.				
DISTRICTS.		Head Masters, Teachers and Clerks.			Pupil Teachers.		Servants.		Teachers.		Servants.		Chaplains.		Ministers of the Adult Clergy Society.	Clerks.		Servants.		Chaplains.		Clerk.	Servants.		Cantonment Cemeteries.		Civil Cemeteries.
Province of Agra.																											
MEERUT.	1	Dehra Dun	...	...	...	...	...	3	2	2	1	1	4	...	...	1	3	...	...	...	...	...	3	3			
	2	Saharanpur	...	...	...	...	...	2	1	...	1	...	1	...	...	...	...	...	...	...	...	...	...	1	1		
	3	Muzaffarnagar	...	...	...	...	...	2	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	1	
	4	Meerut	...	...	...	...	...	1	1	2	1	1	3	...	...	1	2	...	...	1	2	...	1	7			
	5	Bulandshahr	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	1	1	
	6	Rurki	...	...	...	...	...	...	...	...	1	...	...	2	...	...	...	...	...	...	...	...	...	...	...	...	
AGRA.	7	Muttra	...	...	...	...	...	5	5	1	...	1	2	...	...	...	...	...	...	...	...	...	...	3	...		
	8	Agra	100	11	...	1	8	10	1	1	1	5	...	...	...	...	...	...	...	...	...	...	4	...			
	9	Etah	...	...	...	...	3	4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	1		
	10	Mainpuri	...	...	...	...	2	2	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	1	1		
	11	Aligarh	...	...	...	...	7	5	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	1		
ROHIL-KHAND.	12	Barilly	...	...	...	...	6	9	1	...	1	4	...	...	...	...	...	...	...	...	...	...	2	1			
	13	Bijnor	...	...	...	...	2	5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	1		
	14	Budaun	...	...	...	...	5	6	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	1	1		
	15	Moradabad	100	10	...	1	5	8	...	...	...	2	...	...	...	...	...	...	...	...	...	...	...	2	2		
	16	Shahjahanpur	...	...	...	...	3	2	...	...	...	2	...	...	...	...	...	...	...	...	...	...	5	...			
	17	Pilibhit	...	...	...	...	4	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
ALLAH-ABAD.	18	Allahabad	80	9	...	2	2	3	3	2	3	3	1	...	...	1	6	3	...	...	...	...	6	3			
	19	Etawah	...	...	...	...	3	2	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	2	2		
	20	Cawnpore	...	...	...	...	1	5	1	...	...	3	...	...	...	...	...	...	...	...	...	...	5	6			
	21	Fatehpur	...	...	...	...	2	2	...	...	...	1	...	...	...	...	...	...	...	...	...	...	1	1			
	22	Farukhabad	...	...	...	...	2	2	...	...	...	1	...	...	...	...	...	...	...	...	...	...	1	3			
JHANSI.	23	Hamirpur	...	...	...	...	4	4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	2			
	24	Banda	...	...	...	...	3	3	...	...	...	1	...	...	...	...	...	...	...	...	...	...	2	3			
	25	Jhansi	...	...	...	...	7	9	1	...	1	3	...	...	...	...	...	...	...	...	...	...	2	5			
	26	Jalaun	...	...	...	...	2	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4			
BENARES.	27	Benares	...	...	...	...	5	9	1	...	1	2	...	...	...	...	...	...	...	...	...	...	1	2			
	28	Mirzapur	...	...	...	...	2	3	...	...	...	1	...	...	...	...	...	...	...	...	...	...	3	1			
	29	Jaunpur	...	...	...	...	1	5	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	2			
	30	Ghazipur	...	...	...	...	2	5	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	3			
	31	Ballia	...	...	...	...	1	5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1			
G.O. BAKH-PUR.	32	Gorakhpur	100	10	...	2	4	2	...	1	...	1	...	...	...	...	...	...	...	...	...	...	...	1			
	33	Basti	...	...	...	...	2	6	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1			
	34	Azamgarh	...	...	...	...	4	8	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	2			
KU-MAUN.	35	Naini Tal	...	...	...	...	3	2	...	1	1	2	...	...	...	...	...	...	...	...	...	...	2	3			
	36	Almora	36	7	...	2	4	6	1	...	1	6	...	...	...	...	...	...	...	...	...	1	3				
	37	Garhwal	...	...	...	...	2	1	...	...	...	1	...	...	...	...	...	...	...	...	...	...	1	...			
Total		...	416	47	...	8	114	148	15	8	13	57	1	1	6	44	69										
Oudh.																											
LUCKNOW.	38	Lucknow	...	80	11	...	1	...	...	4	...	2	4	...	...	...	...	...	...	...	...	...	4	7			
	39	Unao	...	...	...	...	...	3	6	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1			
	40	Rae-Baroli	...	...	...	...	...	1	5	...	...	...	1	...	...	...	...	...	...	...	...	...	...	1			
	41	Sitapur	...	...	...	...	...	5	13	...	...	...	2	...	...	...	...	...	...	...	...	...	...	2			
	42	Hardoi	...	...	...	...	...	4	8	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2			
FAIZABAD.	43	Kheri	...	...	...	...	...	4	8	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2			
	44	Faizabad	...	...	...	...	2	5	1	...	1	2	...	...	...	...	...	...	...	...	...	...	2	...			
	45	Gonda	...	...	...	...	3	6	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	2			
	46	Bahraich	...	...	...	...	4	9	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1			
	47	Sultanpur	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	1			
	48	Partabgarh	...	...	...	...	2	5	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	1			
	49	Barabanki	...	...	...	...	1	5	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	1			
Total		...	80	11	...	1	29	70	5	...	3	13	...	1	2	6	21										
Undistributed		...	...	...	...	...	...	...	4	...	...	...	...	...	...	...	...										
Grand Total		47	496	58	48	9	143	218	24	8	16	70	1	2	8	50	90										

in each District, included in the Budget Estimate for 1914-15—Continued.

24. Medical.									
MEDICAL ESTABLISHMENT.					SANITATION AND VACCINATION.				Reference Number.
DISTRICT MEDICAL OFFICERS.					SUPERINTENDENCE.				
Civil Surgeons.	Assistant Surgeons.	Assistants to Civil Surgeons and Civil Apothecary.	Clerks.	Servants.	Officers. Sanitary Commissioner and Deputy Sanitary Commissioners.	Clerks (51-250).	Establishment. Clerks (50 and under).	Servants.	
2		2	22	22	..	..	..	..	1
1		..	3	3	..	..	..	..	2
1		..	2	2	..	..	..	..	3
1		..	3	3	..	..	..	..	4
1		..	2	2	..	..	..	..	5
..		..	..	..	..	..	..	..	6
1		..	2	2	..	..	..	..	7
1		..	2	2	1	..	1	3	8
1		..	2	2	..	..	..	..	9
1		..	2	2	..	..	..	..	10
1		..	3	3	..	..	..	..	11
1		..	3	3	..	..	..	..	12
1		..	2	2	..	..	..	..	13
1		..	3	3	..	..	..	..	14
1		..	2	2	..	..	..	..	15
1		..	2	2	..	..	..	..	16
1		..	2	2	..	..	..	..	17
1		2	3	3	..	..	..	..	18
1		..	3	3	..	..	..	..	19
1		..	2	2	..	..	..	..	20
1		..	2	2	..	..	..	..	21
1		..	2	2	..	..	..	..	22
1		..	2	3	..	..	..	..	23
1		..	3	2	..	..	..	..	24
1		..	2	2	..	..	..	..	25
1		..	2	2	..	..	..	..	26
1		..	3	3	..	..	..	..	27
1		..	3	3	..	..	..	..	28
1		..	2	2	..	..	..	..	29
1		..	2	2	..	..	..	..	30
1		..	1	2	..	..	..	..	31
1		..	3	2	..	..	..	..	32
1		..	2	2	..	..	..	..	33
1		..	2	2	..	..	..	..	34
1		1	3	3	..	..	..	..	35
1		..	1	2	..	..	..	..	36
1		..	2	6	..	..	..	..	37
37		5	84	85	1	..	1	3	
1		1	2	3	(a) 4	5	12	18	38
1		..	1	2	..	..	..	..	39
1		..	2	2	..	..	..	..	40
1		..	2	2	..	..	..	..	41
1		..	2	2	..	..	..	..	42
1		..	2	2	..	..	..	..	43
1		..	2	2	..	..	..	..	44
1		..	2	2	..	..	..	..	45
1		..	2	2	..	..	..	..	46
1		..	1	2	..	..	..	..	47
1		..	1	2	..	..	..	..	48
1		..	2	2	..	..	..	..	49
12		1	21	25	4	5	12	18	
..		..	..	..	..	..	..	..	
49	(b)90	6	105	110	5	5	18	21	

(a) Includes one Sanitary Commissioner and Superintendent General of Vaccination.  
(b) No distributed.

(b) No distributed.

## Statement showing the numerical strength of the Sanctioned Establishment

		24.—Medical <i>contd.</i>										32.—Miscellaneous.		45.—Civil Works.				
		LUNATIC ASYLUM.										PROVINCIAL.		PROVINCIAL.				
		OFFICERS.		ESTABLISHMENT.								Petty Establishment.	General Establishment.	ESTABLISHMENT OF PARAS AND ENCAMPING GROUNDS, ETC.				
		DISTRICTS.	Superintendents, Dy. Supt. and Assistant Superintendent.	Sub-Assistant Surgeon.	Compounders and Dressers.	Overseer and Darogha.	Matrons.	Guards.	Clerks.	Servants.	Conservancy Charges Establishment.	Building Watchmen.	Clerks (50).	Servants.	Establishment of Paras and Encamping grounds.	Establishment of Staging Bungalows.		
Go- RAKH- MAUN.	MEERUT.	Province of Agra.																
		1	Dehra Dun	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
		2	Saharanpur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
		3	Muzaffarnagar	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
		4	Meerut	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
		5	Bulandshahr	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
	AGRA.	6	Rurki	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
		7	Muttra	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
		8	Agra	3	2	2	..	2	68	1	14	..	..	..	..	..	..	
		9	Etah	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
		10	Mainpuri	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
	ROHIL- KHAND.	11	Aligarh	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
		12	Bareilly	2	1	1	..	1	39	1	10	..	..	..	..	..	..	
		13	Bijnor	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
		14	Budaun	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
		15	Moradabad	..	..	..	..	..	..	..	..	..	1	..	..	..	..	
		16	Shahjahanpur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
	ALLAHABAD.	17	Pilibhit	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
		18	Allahabad	..	..	..	..	..	..	..	..	6	1	..	..	7	..	
		19	Etawah	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
		20	Cawnpore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
		21	Fatehpur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
	JHANSI.	22	Farrukhabad	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
		23	Hamirpur	..	..	..	..	..	..	..	..	..	..	..	..	3	1	
		24	Banda	..	..	..	..	..	..	..	..	..	2	..	..	..	..	
		25	Jhansi	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
	BENARES.	26	Jalaun	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
		27	Benares	1	1	1	1	1	36	1	5	..	..	..	..	..	..	
		28	Mirzapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
		29	Jaunpur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
		30	Ghazipur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
	Gorakhpur.	31	Ballia	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
		32	Gorakhpur	..	..	..	..	..	..	..	..	3	5	..	..	..	..	
		33	Basti	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
	KU- MAUN.	34	Azamgarh	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
		35	Naini Tal	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
		36	Almora	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
37		Garhwal	..	..	..	..	..	..	..	..	..	..	..	..	..	..		
LUCKNOW.	Total																	
	Ou dh																	
	38	Lucknow	..	..	..	..	..	..	..	..	..	1	1	13	..	..	..	
	39	Unao	..	..	..	..	..	..	..	..	..	..	..	..	..	..		
	40	Rae-Bareilly	..	..	..	..	..	..	..	..	..	..	..	..	..	..		
	41	Sitapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..		
	42	Hardoi	..	..	..	..	..	..	..	..	..	..	..	..	..	..		
	43	Kheri	..	..	..	..	..	..	..	..	..	..	..	..	..	..		
	FAIZABAD.	44	Faizabad	..	..	..	..	..	..	..	..	..	..	..	10	2	..	
		45	Gonda	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
46		Bahraich	..	..	..	..	..	..	..	..	..	..	..	..	..	..		
47		Sultanpur	..	..	..	..	..	..	..	..	..	..	..	..	1	..		
48		Partabgarh	..	..	..	..	..	..	..	..	..	..	..	..	..	..		
49		Barabanki	..	..	..	..	..	..	..	..	..	..	..	..	..	..		
Total																		
Grand Total																		

in each District, included in the Budget Estimate for 1914-15—continued.

Irrigation Establishment.																					
DIRECTION.							EXECUTIVE ESTABLISHMENTS.														
							Officers.														
							Superintending Engineer.	Computers.	Clerks.	Draftsmen.	Duffries and other Servants.	Temporary Establishment.	Executive Engineers Imperial.	Assistant Engineers Imperial.	Provincial Executive and Assistant Engineers.	Temporary and Electric Engineers.	Sub-Engineers.	Supervisors.	Overseers.		
Directions.																					
Superintending Engineer, 1st Circle . . .							1	1	6	1	8	7	..	..	..	..	..	..	..	..	..
Ditto do. 2nd do. . . . .							1	1	6	1	8	3	..	..	..	..	..	..	..	..	
Ditto do. 3rd do. . . . .							1	1	6	1	8	1	..	..	..	..	..	..	..	..	
Ditto do. 4th do. . . . .							1	1	6	1	8	5	..	..	..	..	..	..	..	..	
Total							4	4	24	4	32	16	..	..	..	..	..	..	..	..	
Executive Establishment.																					
Ganges Canal.																					
1st Circle.	Bhimoda Weir Division . . . . .						..	..	..	..	..	..	1	2	..	1	1	..	..	..	
	Northern Division . . . . .						..	..	..	..	..	..	2	2	..	1	..	..	..	1	
	Anupshahr Division . . . . .						..	..	..	..	..	..	..	1	1	..	1	..	..		
	Meerut Division . . . . .						..	..	..	..	..	..	..	..	2	..	..	1	1	1	
	Bulandshahr Division . . . . .						..	..	..	..	..	..	..	..	1	1	..	1	1	1	
Aligarh Division . . . . .							..	..	..	..	..	..	2	..	1	..	..	2	..	..	
Lower Ganges Canal.																					
2nd Circle.	Narora Division . . . . .						..	..	..	..	..	..	..	1	1	..	..	2	..	..	
	Mainpuri Division . . . . .						..	..	..	..	..	..	1	..	1	..	1	..	2	2	
	Cawnpore Division . . . . .						..	..	..	..	..	..	1	..	..	..	1	1	1		
	Fatehpur Division . . . . .						..	..	..	..	..	..	1	1	1	..	..	1	1	1	
	Etawah Division . . . . .						..	..	..	..	..	..	1	1	1	..	..	1	1	1	
Bhognipur Division . . . . .							..	..	..	..	..	..	..	..	1	..	..	1	2		
3rd Circle.	Agra Canal Upper Division . . . . .						..	..	..	..	..	..	..	1	1	..	1	..	..	1	
	" " Lower . . . . .						..	..	..	..	..	..	1	2	1	..	..	1	1	1	
	Eastern Jamma Canal, Upper Division . . . . .						..	..	..	..	..	..	1	1	..	..	1	..	..	..	
	Eastern Jamma Canal, Lower Division . . . . .						..	..	..	..	..	..	1	..	1	..	..	1	..	..	
	Mat Branch Division . . . . .						..	..	..	..	..	..	1	..	1	1	..	2	..	3	
Hathras Branch Division . . . . .							..	..	..	..	..	..	1	..	..	..	..	1	..	..	
4th Circle.	Rohilkhand Canal . . . . .						..	..	..	..	..	..	..	..	2	1	..	..	..	1	
	Betwa Canal . . . . .						..	..	..	..	..	..	1	1	..	1	..	1	1	1	
	Ken Canal . . . . .						..	..	..	..	..	..	1	2	1	1	..	..	1	1	
	Jhansi Division, Betwa Canal . . . . .						..	..	..	..	..	..	1	1	3	4	..	..	..	1	
	Dassan Canal . . . . .						..	..	..	..	..	..	1	1	..	..	..	..	..	..	
	Fyzabad Division . . . . .						..	..	..	..	..	..	..	1	..	1	..	..	..	..	
	Gangas Dana . . . . .						..	..	..	..	..	..	1	4	..	..	..	1	..	1	
Mirzapur Canal Division . . . . .							..	..	..	..	..	..	..	..	..	..	..	1	..	1	
Total Establishment							..	..	..	..	..	..	15	20	18	13	7	15	20		

## Statement showing the numerical strength of the Sanctioned Establishments

		Irrigation Establishment.									
		EXECUTIVE ESTABLISHMENT.									
		Lower Subordinate.	Petty.		Office.						
		Sub-Overseers.	Artificers.	Dafadars, etc.	Accountants.	Clerks.	Telephone Clerks, Signallers and Peons.	Store-keepers.	Draftsmen.	Munshis.	Savars, Watchmen and Chapraris.
Executive Establishment.											
Ganges Canal.											
1st Circle.	Bhingoda Weir Division . . . . .	..	...	...	..	...	...	...	...	..	...
	Northern Division . . . . .	13	...	23	1	7	5	...	1	7	7
	Anupshahr Division . . . . .	9	...	18	1	6	5	...	1	5	7
	Meerut Division . . . . .	12	..	18	1	5	5	...	1	7	6
	Bulandshahr Division . . . . .	8	...	18	1	6	4	...	1	6	7
	Aligarh Division . . . . .	12	...	23	1	8	6	...	1	7	7
Lower Ganges Canal.											
2nd Circle.	Narora Division . . . . .	15	...	23	1	7	4	1	1	7	8
	Mainpuri Division . . . . .	12	...	23	1	7	8	...	1	7	8
	Cawnpore Division . . . . .	12	...	18	1	5	8	...	1	6	8
	Fatehpur Division . . . . .	14	...	23	1	6	7	...	1	6	7
	Etawah Division . . . . .	15	...	23	1	6	9	...	1	7	8
	Bhognipur Division . . . . .	11	...	18	1	5	5	...	1	5	7
3rd Circle.	Agra Canal, Upper Division . . . . .	5	...	18	1	6	4	...	1	7	7
	„ „ Lower „ . . . . .	14	...	23	1	7	9	...	1	8	8
	Eastern Jumna Canal, Upper Division . . . . .	10	2	23	1	7	5	...	1	8	7
	Eastern Jumna Canal, Lower Division . . . . .	10	...	18	1	6	6	...	1	7	7
	Mat Branch Division . . . . .	11	...	23	1	7	6	..	1	...	8
	Hathras Branch Division . . . . .	...	...	...	...	...	5	...	...	...	...
4th Circle.	Rohilkhand Canal . . . . .	12	...	23	1	7	...	...	1	7	7
	Betwa Canal . . . . .	10	...	17	1	6	6	...	1	6	7
	Ken Canal . . . . .	10	...	14	1	6	3	...	1	6	8
	Jhansi Division, Betwa Canal . . . . .	13	...	19	1	7	7	...	1	8	8
	Dhassan Canal . . . . .	10	...	19	1	7	1	...	2	7	8
	Mirzapur Canal . . . . .	...	...	...	...	...	...	...	...	...	...
	Fyzabad Division . . . . .	...	...	...	...	...	...	...	...	...	...
	Ganges Dam . . . . .	...	...	...	...	...	...	...	...	...	...
Total		238	2	425	21	134	121	1	22	134	155



in each District, included in the Budget Estimate for 1914-15—continued.

Irrigation Establishment.									
MEDICAL.	WATER REGULATION.	REVENUE MANAGEMENT.						PLANTATION.	
Sub-Assistant Surgeon and Compounders.	Gauge Readers, Tindals and Belders.	Deputy Magistrate.	Ziladars.	Munshis.	Patrols.	Chaprasis.	Amins.	Rangers.	Mahs.
...	...	...	...	...	...	...	...	...	...
2	71	1	4	4	74	4	11	2	4
...	10	1	2	3	50	3	7	2	3
1	20	1	2	3	66	3	10	3	3
1	11	1	1	3	54	3	8	3	4
1	22	1	4	4	79	4	13	6	4
1	36	1	3	4	61	4	11	4	1
1	20	1	2	3	60	3	11	2	1
1	26	1	3	4	71	4	13	4	8
1	14	1	2	4	76	4	14	...	1
1	8	1	4	5	108	5	20	5	6
1	16	1	3	4	71	4	13	4	...
1	30	1	1	2	40	2	4	6	...
1	22	1	4	5	92	5	12	5	...
1	31	1	3	4	66	4	11	3	5
1	7	1	3	4	77	4	12	6	4
1	22	1	3	4	79	4	10	...	...
...	...	...	2	...	...	...	...	...	...
1	41	1	2	4	75	4	10	...	...
...	7	1	2	3	58	3	10	...	...
...	31	...	1	3	37	3	5	...	...
1	36	...	1	2	35	2	6	...	...
1	23	...	...	1	32	1	6	...	...
...	...	...	2	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
..	...	...	...	...	...	...	...	...	...
19	504	18	54	73	1,361	73	217	55	44

## Statement showing the numerical strength of the Sanctioned Establishments

15.—Civil Works, P. W.																
		Reference number.	DISTRICTS.	DIRECTION.					CONSTRUCTIONS.							
				SUPERINTENDING ENGINEER AND ESTABLISHMENT.					ENGINEER ESTABLISHMENT.				UPPER SUBORDINATE ESTABLISHMENT.			
									Imperial Service.		Provincial Service.					
				Superintending Engineer.	Clerks.	Computers.	Draftsmen.	Drafts, Janadars and peons.	Executive Engineers.	Assistant Engineers.	Executive and Assistant Engineers.	Temporary Engineer.	Sub-Engineer.	Supervisors.	Overseers.	Temporary Upper Subordinates.
DEHRA DUN.	1	Dehra Dun . . . . .	..	..	..	..	..	..	1	..	..	..	1	1	..	
	2	Saharanpur . . . . .	..	..	..	..	..	..	..	..	1	..	..	..	..	
	3	Muzaffarnagar . . . . .	..	..	..	..	..	..	..	..	1	..	1	..	..	
	4	Bijnor . . . . .	..	..	..	..	..	..	..	..	..	..	1	..	..	
	MEERUT.	5	Meerut . . . . .	1	7	1	2	5	..	1	..	..	1	1	..	..
		6	Bulandshahr . . . . .	..	..	..	..	..	..	..	1	1	..	1	..	..
		7	Aligarh . . . . .	..	..	..	..	..	..	1	1	..	1	..	..	..
	AGRA.	8	Muttra . . . . .	..	..	..	..	..	1	1	2	..	1	..	2	..
		9	Agra . . . . .	..	..	..	..	..	1	..	..	..	1	..	2	..
		10	Etawah . . . . .	..	..	..	..	..	..	..	..	..	..	1	..	..
FARUKHABAD.	11	Farukhabad . . . . .	..	..	..	..	..	..	..	1	..	1	..	..	..	
	12	Mainpuri . . . . .	..	..	..	..	..	..	..	..	1	..	..	..	..	
	13	Etah . . . . .	..	..	..	..	..	..	..	..	..	1	..	..	..	
BAREILLY.	14	Bareilly . . . . .	..	..	..	..	..	1	..	1	1	..	..	2	..	
	15	Budaun . . . . .	..	..	..	..	..	..	..	..	..	1	..	1	..	
	16	Moradabad . . . . .	..	..	..	..	..	..	1	..	..	..	..	..	..	
	17	Pilibhit . . . . .	..	..	..	..	..	..	..	..	..	1	..	..	..	
SITAPUR.	18	Sitapur . . . . .	..	..	..	..	..	1	1	..	..	..	..	..	1	
	19	Hardoi . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	1	
	20	Kheri . . . . .	..	..	..	..	..	..	1	..	..	..	..	..	..	
	21	Shahjahanpur . . . . .	..	..	..	..	..	..	1	..	..	..	..	..	..	
LUCKNOW.	22	Lucknow . . . . .	1	7	1	2	5	2	2	..	2	1	2	4	1	
	23	Unao . . . . .	..	..	..	..	..	..	..	..	..	1	1	..	..	
	24	Rae-Bareilly . . . . .	..	..	..	..	..	..	..	..	..	1	..	..	..	
FAIZABAD.	25	Faizabad . . . . .	..	..	..	..	..	1	..	..	..	1	..	..	1	
	26	Partabgarh . . . . .	..	..	..	..	..	..	..	1	..	..	..	1	..	
	27	Sultanpur . . . . .	..	..	..	..	..	..	..	..	..	1	..	..	..	
	28	Barabanki . . . . .	..	..	..	..	..	..	..	..	..	1	..	..	..	
GONDA.	29	Gonda . . . . .	..	..	..	..	..	1	..	..	..	..	..	..	2	
	30	Bahraich . . . . .	..	..	..	..	..	..	1	..	..	..	..	..	..	
	31	Basti . . . . .	..	..	..	..	..	..	..	..	..	..	1	..	..	
NAINITAL.	32	Nainital . . . . .	..	..	..	..	..	1	1	..	..	1	1	2	1	
	33	Almorah . . . . .	..	..	..	..	..	..	1	..	1	..	..	1	..	
	34	Garhwal . . . . .	..	..	..	..	..	1	..	..	..	..	..	2	..	
BANDA.	35	Banda . . . . .	..	..	..	..	..	..	1	..	..	..	..	2	2	
	36	Cawnpore . . . . .	..	..	..	..	..	..	..	..	..	..	1	..	..	
	37	Fatehpur . . . . .	..	..	..	..	..	..	..	..	..	1	..	..	..	
MIRZAPUR.	38	Mirzapur . . . . .	..	..	..	..	..	..	2	..	..	..	..	..	2	
	39	Allahabad . . . . .	1	6	1	2	5	1	2	2	1	..	..	4	1	
HAMIRPUR.	40	Hamirpur . . . . .	..	..	..	..	..	..	..	..	..	..	2	1	1	
	41	Jhansi . . . . .	..	..	..	..	..	1	..	..	..	1	..	1	..	
	42	Jalaun . . . . .	..	..	..	..	..	..	..	..	..	..	..	1	..	
BENARES.	43	Benares . . . . .	..	..	..	..	..	2	..	..	1	..	..	3	1	
	44	Jaunpur . . . . .	..	..	..	..	..	..	..	..	..	1	..	1	..	
	45	Ghazipur . . . . .	..	..	..	..	..	..	..	..	1	..	1	..	..	
GORAKHPUR.	46	Gorakhpur . . . . .	..	..	..	..	..	..	..	1	..	..	1	1	..	
	47	Azamgarh . . . . .	..	..	..	..	..	..	..	..	..	1	..	1	..	
	48	Ballia . . . . .	..	..	..	..	..	..	..	..	..	1	..	1	..	
TOTAL			3	20	3	6	15	14	16	10	8	13	19	32	24	1
UNDISTRIBUTED			..	..	..	..	..	3	..	..	..	..	..	..	..	..
GRAND TOTAL			3	20	3	6	15	17	16	10	8	13	19	32	24	1

In each District, included in the Budget Estimate for 1914-15—*included*

## 45.—Civil Works, P. W.

## CONSTRUCTION.

LOWER SUBORDINATE ESTABLISHMENT.		PETTY ESTABLISHMENT.		OFFICE ESTABLISHMENT.						
Sub-Overseer.	Temporary Sub-Overseer.	Store-keeper.	Peons, Chowkidars and Khalasis, etc.	Accountant.	Clerk.	Computers.	Draftsmen.	Daftries.	Peons.	Chowkidars.
4	1	...	1	1	8	1	3	1	5	2
1	...	...	...	...	2	...	1	...	2	1
2	...	...	...	...	2	...	1	...	2	1
2	...	...	...	...	2	...	1	...	2	1
2	1	...	1	1	7	1	3	1	5	2
2	...	...	...	...	2	...	1	...	2	1
3	...	...	1	...	2	...	1	...	2	1
1	...	...	1	...	2	...	1	...	2	1
4	...	2	...	1	8	1	3	1	5	2
2	...	...	...	...	2	...	1	...	2	1
2	1	...	...	1	7	...	3	1	5	2
1	2	...	...	...	2	...	1	...	2	1
3	1	...	4	...	2	...	1	...	2	1
1	...	...	1	1	10	1	3	1	5	2
3	...	...	1	...	2	...	1	...	2	1
2	1	...	...	...	3	...	1	...	2	1
1	1	...	...	...	3	...	1	...	2	1
2	...	...	1	1	7	...	3	1	5	2
1	...	...	...	...	2	...	1	...	2	1
2	...	...	...	...	2	...	1	...	2	1
2	...	...	1	...	2	...	1	...	2	1
(a) 6	1	...	3	1	10	1	4	1	7	3
3	...	...	...	...	2	...	1	...	2	1
3	...	...	2	...	2	...	1	...	2	1
1	1	...	1	1	7	1	3	1	5	2
1	1	...	1	...	2	...	1	...	2	1
1	1	...	1	...	2	...	1	...	2	1
1	2	...	...	...	2	...	1	...	2	1
...	1	...	...	1	7	...	3	1	5	2
3	...	...	...	...	2	...	1	...	2	1
1	1	...	2	...	2	...	1	...	2	1
3	1	1	2	1	10	1	4	1	6	3
5	1	1	1	...	3	...	1	...	2	1
4	2	1	...	...	3	...	1	...	2	1
2	2	...	1	...	2	...	1	...	2	1
1	...	...	4	1	9	1	4	1	6	2
3	...	...	...	...	2	...	1	...	2	1
4	...	...	3	...	4	...	1	...	2	1
6	3	1	4	2	15	1	4	1	7	3
3	...	...	...	...	2	...	1	...	2	1
3	1	...	1	1	8	1	3	1	5	2
2	1	...	1	...	2	...	1	...	2	1
2	...	...	2	1	8	1	3	1	5	1
2	...	...	2	...	2	...	1	...	2	1
1	...	...	4	...	2	...	1	...	2	1
2	1	...	...	1	8	1	3	1	5	2
2	1	...	...	...	2	...	1	...	2	1
2	2	...	...	...	2	...	1	...	2	1
...	...	...	...	...	2	...	1	...	2	1
106	31	6	48	16	201	12	82	15	147	65
...	...	...	...	...	...	...	...	...	...	...
(a) 106	31	6	48	16	201	12	82	15	147	65

(a) Includes one wireman.



GOVERNMENT OF THE PUNJAB.

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CIVIL

BUDGET ESTIMATE

FOR THE YEAR

**1914-15.**

S. G. P. I., Delhi—240 C. G.—15-6-14—65.

## CIVIL BUDGET ESTIMATE

## GENERAL ABSTRACT OF

REVENUE & RECEIPTS	Page	References to Budget Estimate	BUDGET ESTIMATE 1914-15			REVISED ESTIMATE, 1913-14			Number of Items
			Imperial.	Provincial	Total	Imperial	Provincial	Total	
			R	R	R	R	R	R	
I — LAND REVENUE	6		1,19,77,000	1,79,82,000	2,99,59,000	1,12,77,000	1,70,91,000	2,83,71,000	1
II — OILUM	7		6,02,000		6,02,000	6,02,000		6,02,000	2
IV — STAMPS	7		2,00,000	2,00,000	50,00,000	27,50,000	27,50,000	50,00,000	3
V — EXCISE	7		37,19,000	37,19,000	71,18,000	31,57,000	31,37,000	68,71,000	4
VI — PROVINCIAL RAHS	8			20,000	0,000		30,000	0,000	5
VII — CUSTOMS	8		18,000		18,000	18,000		18,000	6
VIII — ASSESSED TAXES	8		8,50,000	8,70,000	17,00,000	7,00,000	8,70,000	17,40,000	7
IX — FOREST	8			11,50,000	11,50,000		11,50,000	11,50,000	8
X — REGISTRATION	9			3,65,000	3,65,000		3,65,000	3,65,000	9
I — TRIBUNALS FROM NATIVE STATES	9		1,41,000		1,41,000	1,41,000		1,41,000	10
XII — INDEMNITY	10		23,000	2,30,000	2,59,000	37,000	2,28,000	2,65,000	11
XVIA — LAW & JUSTICE — COURTS OF LAW	10			5,30,000	5,30,000		5,13,000	5,13,000	12
XVIB — LAW & JUSTICE — JAILS	11			3,70,000	3,70,000		3,61,000	3,61,000	13
XVII — POLICE	11			1,91,000	1,91,000		1,98,000	1,98,000	14
XIX — EDUCATION	12			1,99,000	1,99,000		1,35,000	1,35,000	15
XX — MEDICAL	12			62,000	62,000		60,000	60,000	16
XXI — SCIENTIFIC AND OTHER MINOR DEPARTMENTS	13			2,70,000	2,70,000		2,37,000	2,37,000	17
XXII — RECEIPTS IN AID OF SUPERANNUATION, &c	13		1,02,000	81,000	1,80,000	1,02,000	81,000	1,80,000	18
XXIII — STATIONERY AND PRINTING	14		1,05,000	72,000	1,77,000	1,10,000	7,000	1,85,000	19
XXV — MISCELLANEOUS	15		15,000	6,00,000	6,75,000	50,000	6,10,000	6,40,000	20
XXIX — IRRIGATION — MAJOR WORKS — DIRECT RECEIPTS	16		2,000	1,000	3,000	3,000	2,000	5,000	21
XXIX — IRRIGATION — MAJOR WORKS — PORTION OF LAND REVENUE DUE TO IRRIGATION	16		15,50,000	15,70,000	91,00,000	11,15,000	11,15,000	88,90,000	23
XXX — IRRIGATION — MINOR WORKS AND NAVIGATION — CIVIL	19			24,000	24,000		16,000	16,000	24
XXXI — CIVIL WORKS — CIVIL	21		8,41,000	50,000	8,91,000	8,57,000	50,000	9,13,000	25
XXXI — CIVIL WORKS — CIVIL	21			3,28,000	3,28,000		3,32,000	3,32,000	26
XXXI — CIVIL WORKS — PUBLIC WORKS	21		80,000	1,76,000	2,56,000	50,000	1,70,000	2,50,000	27
TOTAL REVENUE & RECEIPTS			3,79,58,000	4,73,87,000	8,53,45,000	3,67,12,000	4,57,72,000	8,24,84,000	28
OPENING BALANCE				1,70,63,000			1,77,84,000		29
GRAND TOTAL				6,44,50,000			6,35,56,000		30

Net increase of Revenue and

OF THE PUNJAB.

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FOR THE YEAR 1914-15.  
REVENUE AND RECEIPTS.

Number of Items	BUDGET ESTIMATE, 1913-14.			ACCOUNTS, 1912-13.			BUDGET ESTIMATE, 1914-15, COMPARED WITH REVISED ESTIMATE, 1913-14	
	Imperial	Provincial	Total	Imperial.	Provincial	Total	Income	Expenditure
	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
1	1,06,80,000	1,05,73,000	2,12,53,000	72,95,305	2,20,51,152	2,93,46,457	15,88,000	
2	6,75,000		6,75,000	5,97,193		5,97,193	..	
3	27,50,000	27,50,000	55,00,000	27,41,718	27,61,719	55,23,437	1,00,000	
4	31,75,000	31,75,000	63,50,000	35,05,931	35,05,931	70,11,862	5,61,000	
5		30,000	30,000		36,171	36,171		
6	11,000		11,000	15,931		15,931		
7	8,11,000	8,11,000	16,22,000	8,45,183	8,45,184	16,90,367	.	40,000
8		13,20,000	13,20,000	.	12,39,032	12,39,032	..	.
9		3,25,000	3,25,000		3,51,040	3,51,040	.	.
10	1,11,000		1,11,000	1,11,871		1,11,874	.	
11	19,000	2,34,000	2,53,000	36,617	2,66,145	3,02,762		6,000
12		1,63,000	1,63,000	.	1,88,534	1,88,534	23,000	
13		3,10,000	3,10,000		3,24,563	3,24,563	9,000	..
14	..	1,77,000	1,77,000	.	1,98,478	1,98,478	.	4,000
15		1,61,000	1,61,000		4,37,675	4,37,675	61,000	
16		51,000	51,000	..	91,339	91,339	2,000	..
17		1,99,000	1,99,000	66,153	1,30,752	1,96,905	42,000	.
18	1,11,000	81,000	1,92,000	1,01,786	90,201	1,91,987		
19	90,000	1,31,000	2,21,000	7,941	1,13,521	2,21,462		6,000
20	10,000	3,87,000	3,97,000	12,993	10,05,105	10,18,098	2,000	.
21	35,000	55,000	90,000	2,37,530	2,37,531	4,75,061		2,000
22	1,22,00,000	1,22,00,000	2,44,00,000	1,21,35,003	1,21,35,002	2,42,70,005	3,00,000	
23	10,00,000	10,00,000	20,00,000	10,37,021	10,37,022	20,74,043	2,10,000	...
24		16,000	16,000		11,646	11,646	8,000	
25	7,76,000	50,000	8,26,000	7,98,138	52,223	8,50,361	...	22,000
26	..	3,78,000	3,78,000		3,31,511	3,31,511	...	1,000
27	77,000	1,60,000	2,37,000	78,983	1,76,201	2,55,184	6,000	
28	3,59,12,000	4,46,38,000	8,05,50,000	3,27,85,233	5,09,54,581	8,37,39,814	29,45,000	81,000
29		1,90,09,000			1,03,73,033		28,61,000	
30		6,36,47,000			6,13,27,614			

Receipts in 1914-15, Rs28,61,000.

2 A 1

CIVIL BUDGET ESTIMATE  
GENERAL ABSTRACT

EXPENDITURE	Reference to Detailed Estimate	BUDGET ESTIMATE, 1914-15.			REVISED ESTIMATE 1913-14			Number of Items
		Imperial	Provincial	TOTAL	Imperial	Provincial	TOTAL	
CIVIL HEADS.		A	A	A	A	A	A	
1—REFUNDS AND DRAW-BACKS	22	88,000	99,000	1,87,000	88,000	99,000	1,87,000	1
2.—ASSIGNMENTS AND COM-PENSATIONS	22	65,000	39,000	1,04,000	70,000	42,000	1,12,000	2
3.—LAND REVENUE	23		19,19,000	19,19,000		19,60,000	19,60,000	3
6—STAMPS	28	88,000	5,000	1,76,000	85,000	86,000	1,71,000	1
7—EXCISE	29	1,24,000	1,24,000	2,48,000	93,000	93,000	1,86,000	5
10—ASSESSED TAXES	30	1,000	5,000	11,000	6,000	5,000	11,000	6
11—FOREST	30		10,61,000	10,61,000		9,80,000	9,80,000	7
12—REGISTRATION	32		1,27,000	1,27,000		1,18,000	1,18,000	8
13—INTEREST ON ORDINARY DEBT	32		1,95,000	1,95,000		1,80,000	1,80,000	9
14.—INTEREST ON OTHER OBLIGATIONS	32	1,20,000		1,20,000	1,10,000		1,10,000	10
18—GENERAL ADMINISTRATION	33	1,70,000	12,06,000	16,76,000	4,70,000	12,50,000	17,20,000	11
19A.—LAW AND JUSTICE—COURTS OF LAW	37		44,08,000	44,08,000		42,03,000	42,03,000	12
19B.—LAW AND JUSTICE—JAILS	13		15,00,000	15,00,000		13,60,000	13,60,000	13
20.—POLICE	18		60,65,000	60,65,000		58,18,000	58,18,000	14
22—EDUCATION	55		12,03,000	12,03,000		13,11,000	13,11,000	15
23.—ECCLESIASTICAL	62	2,67,000		2,67,000	2,40,000		2,40,000	16
24—MEDICAL	63		11,37,000	11,37,000		13,33,000	13,33,000	17
25.—POLITICAL	68	7,49,000		7,49,000	6,83,000		6,83,000	18
26—SCIENTIFIC AND OTHER MINOR DEPTS	72	1,19,000	12,05,000	13,24,000	1,40,000	10,22,000	11,62,000	19
27.—TERRITORIAL AND POLITICAL PENSIONS	81	91,000		91,000	89,000		89,000	20
29—SUPERANNUATION ALLOWANCES AND PENSIONS	82	6,000	22,24,000	22,30,000	6,000	21,42,000	21,48,000	21
30—STATIONERY & PRINTING	83	30,000	7,06,000	7,36,000	27,000	6,71,000	6,98,000	22
32—MISCELLANEOUS	86	67,000	12,21,000	12,88,000	70,000	3,33,000	4,03,000	23
33—FAMINE RELIEF—CIVIL	87	1,00,000		1,00,000	1,75,000		1,75,000	24
35.—PROTECTIVE IRRIGATION WORKS	88							25
36—REDUCTION OR AVOIDANCE OF DEBT	88		1,40,000	1,40,000		1,40,000	1,40,000	26
42.—IRRIGATION—MAJOR WORKS—WORKING EXPENSES—CIVIL	89	1,000		1,000	2,000	2,000	4,000	27
PUBLIC WORKS	89	43,00,000	43,00,000	86,00,000	12,06,000	12,05,000	24,11,000	28
INTEREST ON DEBT	89	34,10,000	34,10,000	68,20,000	32,81,000	32,81,000	65,62,000	29
43.—IRRIGATION—MINOR WORKS AND NAVIGATION—CIVIL	98		46,000	46,000		45,000	45,000	30
PUBLIC WORKS	98	9,00,000	50,000	9,50,000	9,31,000	2,15,000	11,76,000	31
45—CIVIL WORKS—CIVIL	101		30,03,000	30,03,000	33,000	23,39,000	23,72,000	32
PUBLIC WORKS	101	3,16,000	81,85,000	85,01,000	6,75,000	72,00,000	78,75,000	33
TOTAL CIVIL HEADS		1,13,77,000	5,00,29,000	6,14,06,000	1,14,88,000	4,64,93,000	5,79,81,000	34
DEPARTMENTAL HEAD.								
40—SUBSIDIZED COMPANIES LAND, ETC.		...	...		...	...	...	35
TOTAL EXPENDITURE		1,13,77,000	5,00,29,000	6,14,06,000	1,14,88,000	4,64,93,000	5,79,81,000	36
CLOSING BALANCE			1,44,21,000			1,70,63,000		37
GRAND TOTAL			6,44,50,000			6,35,56,000		38
49.—IRRIGATION—NOT CHARGED TO REVENUE		74,21,000	..	74,21,000	97,03,000	...	97,03,000	39
PROVINCIAL SURPLUSES			...					40
PROVINCIAL DEFICITS			26,42,000			7,21,000		41

Net increase of Expenditure  
The following is the estimated cost of collecting

Land Revenue	16,519
Stamps	3,148
Excise	3,384



## OF THE PUNJAB.

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FOR THE YEAR 1914-15  
OF EXPENDITURE.

Number of Items.	BUDGET ESTIMATE, 1913-14			ACCOUNTS 1912-13.			BUDGET ESTIMATE, 1914-15, COM- PARED WITH REVISED ESTIMATE, 1913-14.	
	Imperial.	Provincial	TOTAL	Imperial	Provincial	TOTAL	Increase	Decrease
	₹	₹	₹	₹	₹	₹	₹	₹
1	79,000	983,000	1,062,000	92,821	1,01,385	1,94,209	..	.
2	62,000	35,000	97,000	78,152	36,631	1,15,083	..	8,000
3		17,88,000	17,88,000		17,73,501	17,73,501	..	11,000
4	89,000	81,000	1,78,000	91,471	91,474	1,82,948	5,000	..
5	96,000	96,000	1,92,000	92,596	92,595	1,85,191	62,000	..
6	6,000	5,000	11,000	5,361	5,364	10,728	..	..
7	.	10,25,000	10,25,000		7,99,177	7,99,177	81,000	..
8		1,18,000	1,18,000		1,17,813	1,17,813	9,000	.
9		1,91,000	1,91,000	..	1,94,443	1,94,443	15,000	...
10	1,15,000		1,15,000	98,151		98,151	10,000	.
11	1,76,000	11,58,000	10,34,000	1,76,103	12,11,915	17,21,018	.	14,000
12		11,86,000	11,86,000		12,17,517	12,17,517	2,05,000	..
13		12,03,000	12,03,000		13,11,605	13,11,605	1,40,000	..
14		10,18,000	10,18,000		58,51,371	58,51,371	2,17,000	..
15		11,83,000	11,83,000		31,49,632	31,49,632		1,08,000
16	2,44,000		2,44,000	2,15,303		2,45,303	19,000	..
17		28,68,000	28,68,000		25,82,511	25,82,511	1,01,000	..
18	6,85,000		6,85,000	6,52,197		6,52,197	66,000	.
19	1,22,000	1,81,000	15,11,000	2,50,527	8,21,314	10,71,841	1,95,000	..
20	94,000		94,000	1,21,803		1,21,803	2,000	..
21	000	1,02,000	1,02,000	1,780	19,17,890	19,22,595	52,000	..
22	19,000	7,02,000	7,21,000	20,911	6,72,100	6,93,374	38,000	..
23	18,000	5,10,000	5,28,000	6,3,791	5,15,225	6,01,016	8,85,000	..
24				21,305		21,305		75,000
25								.
26		1,10,000	1,10,000		1,10,000	1,10,000		...
27	1,000	1,000	2,000	63	63	126		3,000
28	10,00,000	10,00,000	80,00,000	11,10,111	41,10,810	82,21,651	1,89,000	..
29	31,15,000	31,15,000	18,01,000	31,88,110	31,88,490	6,76,980	3,18,000	..
30	.	15,000	15,000		20,730	20,730	1,000	..
31	8,92,000	1,50,000	10,42,000	9,17,328	3,77,667	12,94,995	.	2,26,000
32	.	10,04,000	10,64,000	10,213	9,43,932	9,94,145	6,31,000	.
33	4,37,000	92,97,000	97,34,000	4,00,534	59,31,005	63,32,139	6,26,000	.
34	1,09,16,000	4,90,25,000	5,99,41,000	1,09,83,752	4,35,43,132	5,45,26,884	39,00,000	4,75,000
35	.			...	380	380	..	..
36	1,09,16,000	4,90,25,000	5,99,41,000	1,09,83,752	4,35,43,512	5,45,27,264	39,00,000	4,75,000
37		1,46,22,000			1,77,84,102		34,25,000	
38		6,36,47,000			6,13,27,614			
39	1,16,40,000	...	1,16,40,000	1,24,46,526		1,24,46,526		
40		...			74,11,069			
41	.	43,87,000			...			

in 1914-15, Rs34,25,000  
the undermentioned Revenue :—  
per cent  
"  
"

# CIVIL BUDGET ESTIMATE

OF

# REVENUE AND RECEIPT

FOR THE YEAR

## 1914-15.

### I.—LAND REVENUE. (a)

SHARED.	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.
		Rs.	Rs.	Rs.
Ordinary Revenue	I A	3,40,08,200	3,31,35,700	3,16,30,800
Sale of Government Estates		15,00,000	21,00,000	26,12,500
Sale-proceeds of Waste Lands and redemption of Land-tax		25,00,000	7,03,700	1,46,800
Assessment of Alienated Lands less Quit-rents—Service Commutations		1,73,300	1,65,800	1,65,800
Rents, etc., of Fisheries		9,500	8,500	7,800
Miscellaneous	I B	8,68,000	8,42,300	6,68,300
<b>TOTAL</b>		<b>3,90,59,000</b>	<b>3,72,61,000</b>	<b>3,52,62,000</b>
Deduct—Portion of Land Revenue due to Irrigation transferred to "XXIX—Irrigation—Major Works" (page 16)		91,00,000	88,90,000	80,00,000
<b>Net total shared</b>		<b>2,99,59,000</b>	<b>2,83,71,000</b>	<b>2,72,62,000</b>
Deduct—Provincial share—one-half		1,49,80,000	1,41,86,000	1,36,31,000
<b>IMPERIAL.</b>				
Imperial share—one-half		1,49,79,000	1,41,85,000	1,36,31,000
Transfers between Imperial and Provincial Vide Appendix A, page 112 & 113		30,02,000	29,08,000	29,12,000
<b>Total Imperial</b>		<b>1,19,77,000</b>	<b>1,12,77,000</b>	<b>1,06,89,000</b>
<b>PROVINCIAL.</b>				
Provincial share as above		1,49,80,000	1,41,86,000	1,36,31,000
Transfers between Imperial and Provincial Vide Appendix A, page 112 & 113		30,02,000	29,08,000	29,12,000
<b>Total Provincial</b>		<b>1,79,82,000</b>	<b>1,70,94,000</b>	<b>1,65,73,000</b>
<b>TOTAL</b>		<b>2,99,59,000</b>	<b>2,83,71,000</b>	<b>2,72,62,000</b>

#### DETAILED ACCOUNT NO. I A.—LAND REVENUE.—ORDINARY REVENUE.

Fixed Collections	2,19,79,700	2,08,77,700	2,18,01,700
Fluctuating Collections	1,20,28,500	1,22,58,000	98,29,100
<b>Total</b>	<b>3,40,08,200</b>	<b>3,31,35,700</b>	<b>3,16,30,800</b>

#### DETAILED ACCOUNT NO. I B.—LAND REVENUE.—MISCELLANEOUS.

Revenue Record-Room Receipts	24,300	20,000	23,700
Mutation Fees	2,43,000	3,03,000	2,30,000
Recovery of cost of settlement from Assignees	2,000	15,800	28,800
Receipts from Mines, Quarries, etc.	10,800	14,500	9,000
Fines and Forfeitures of Revenue Department	45,500	60,000	26,900
Sale-proceeds of trees and grass	80,500	53,000	33,900
Recoveries on account of canal demarcations, etc.	12,000	32,700	5,800
Tirni or Grazing Dues	1,39,600	1,42,000	1,44,000
Sajji (Leases for collection of Crude Carbonate of Soda)	1,200	600	1,400
Haqul Tahsil (Collection fees on assigned revenue collected through Tahsil Agency)	17,000	17,000	16,900
Canal Royalty rate	26,000	11,500	11,500
Revenue Talabana	17,000	16,500	18,600
Other Items	75,000	75,000	61,800
Revenue on Village Sites in Colonies	...	...	...
Rents of lands leased for a single year or harvest	1,74,700	80,700	56,000
<b>Total</b>	<b>8,68,000</b>	<b>8,42,300</b>	<b>6,68,300</b>

(a) The estimates are received through the Financial Commissioner.

## II.—OPIUM. (a)

	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i> Cost price of (Bengal) Opium sold in Excise Department (at Rs. 8½ a Seer)	6,02,000	6,02,000	6,75,000	5,97,193

(a) The estimates are received through the Financial Commissioner.

## IV.—STAMPS. (a)

	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
		Rs.	Rs.	Rs.	Rs.
Sale of General Stamps	IVA	17,30,000	17,55,000	17,09,000	17,22,720
Sale of Court-fee Stamps		36,11,000	34,86,000	35,47,000	35,43,113
Sale of Plain Paper to be used with Court-fee Stamps		76,000	76,000	74,000	76,360
Duty on Impressing Documents	IVB	1,60,000	1,60,000	1,50,000	1,58,612
Fines and Penalties		22,000	22,000	19,000	22,043
Miscellaneous		1,000	1,000	1,000	589
<b>TOTAL</b>		<b>56,00,000</b>	<b>55,00,000</b>	<b>55,00,000</b>	<b>55,23,437</b>
Imperial Share—one-half		28,00,000	27,50,000	27,50,000	27,61,718
Provincial Share—one-half		28,00,000	27,50,000	27,50,000	27,61,719

(a) The estimates are received through the Commissioners except those for "Sale of Plain Paper to be used with Court-fee Stamps," which are received through the Registrar of the Chief Court.

## DETAILED ACCOUNT No. IVA.—STAMPS.—SALE OF GENERAL STAMPS.

One-anna Stamps for Receipts and Cheques	1,85,000	1,85,000	1,85,000	1,85,000
Bills of Exchange or Hoonies	70,000	70,000	70,000	72,592
Other General Stamps	14,75,000	15,00,000	14,54,000	14,65,128
<b>Total</b>	<b>17,30,000</b>	<b>17,55,000</b>	<b>17,09,000</b>	<b>17,22,720</b>

## DETAILED ACCOUNT No. IVB.—STAMPS.—DUTY ON IMPRESSING DOCUMENTS.

Duty on embossing one anna receipt and cheque stamps	36,000	36,000	33,200	38,169
Duty on documents voluntarily brought for adjudication (Sec. 31, Act II of 1899)	300	400	200	52
Duty on unstamped or insufficiently stamped documents levied under Ch. IV of Act II of 1899	1,23,600	1,23,500	1,16,400	1,20,262
Other items	100	100	200	129
<b>Total</b>	<b>1,60,000</b>	<b>1,60,000</b>	<b>1,50,000</b>	<b>1,58,612</b>

## V.—EXCISE. (a)

	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
		Rs.	Rs.	Rs.	Rs.
License and Distillery Fees and Duties for Sale of Liquors and Drugs	VA	66,99,000	61,75,000	61,78,000	63,70,373
Acreage on Land cultivated with the Poppy		23,000	24,000	20,000	22,754
Transit Duty on Excise Opium		60,000	58,000	50,000	59,466
Gain on Sale-proceeds of Excise Opium		6,54,000	6,15,000	7,00,000	5,57,890
Fines, Confiscations, and Miscellaneous	VB	2,000	2,000	2,000	1,379
<b>TOTAL</b>		<b>74,38,000</b>	<b>68,74,000</b>	<b>69,50,000</b>	<b>70,11,862</b>
Imperial Share—one-half		37,19,000	34,37,000	34,75,000	35,05,931
Provincial Share—one-half		37,19,000	34,37,000	34,75,000	35,05,931

(a) The estimates are reviewed by the Financial Commissioner.

## DETAILED ACCOUNT No. VA.—EXCISE—LICENSE AND DISTILLERY FEES, ETC.

Foreign Liquors	2,19,000	2,06,000	2,15,000	2,28,134
Liquors and Spirits made in India after European methods	{ 50,20,000	46,43,000	{ 46,08,000	46,82,097
Country spirits				
Opium and its preparations	6,40,000	5,80,000	5,80,000	6,75,628
Other Drugs—Ganja, Bhang, Charas, etc.	8,20,000	7,46,000	7,15,000	7,84,514
<b>Total</b>	<b>66,99,000</b>	<b>61,75,000</b>	<b>61,78,000</b>	<b>63,70,373</b>

## DETAILED ACCOUNT No. VB. EXCISE—Fines, Confiscations, and Miscellaneous.

Sale-proceeds of Confiscated Opium	50	50	50	17
Fines under the Opium Act	300	300	300	95
Do. under the Abkari Act	600	600	600	516
Sale of old stores and materials	...	...	...	58
Other items	1,050	1,050	1,050	695
<b>Total</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>1,379</b>

## VI.—PROVINCIAL RATES. (a)

	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
<i>PROVINCIAL.</i>		Rs.	Rs.	Rs.	Rs.
<b>Rates and Cesses on Lands</b>	<b>VIA</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>36,171</b>

## DETAILED ACCOUNT NO. VIA.—PROVINCIAL RATES.—RATES AND CESSES ON LANDS.

Cess under Act XX of 1883 . . . . .	...	...	...	...	19
Cess on Wards' Estates . . . . .	...	30,000	30,000	30,000	36,128
Balance of Patwar Fund . . . . .	...	...	...	...	24
<b>Total</b>		<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>36,171</b>

(a) The estimates are received through the Financial Commissioner.

## VII.—CUSTOMS.

	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
<i>IMPERIAL.</i>	Rs.	Rs.	Rs.	Rs.
<b>Excise Duty on Cotton Manufactures</b>	<b>18,000</b>	<b>18,000</b>	<b>14,000</b>	<b>15,934</b>

## VIII.—ASSESSED TAXES. (a)

	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
<i>DIVIDED.</i>		Rs.	Rs.	Rs.	Rs.
<b>Income Tax</b>	<b>VIIIA</b>	<b>17,00,000</b>	<b>17,40,000</b>	<b>16,22,000</b>	<b>16,90,367</b>
Imperial share—one-half		8,50,000	8,70,000	8,11,000	8,45,183
Provincial share—one-half		8,50,000	8,70,000	8,11,000	8,45,184

(a) The estimates are reviewed by the Financial Commissioner.

## DETAILED ACCOUNT NO. VIIIA — ASSESSED TAXES.—INCOME TAX.—CIVIL.

Deductions by Government from Salaries and Pensions . . . . .	2,95,000	2,90,000	2,79,000	2,90,608
Deductions by Government from Interest on Government Securities . . . . .	19,000	19,300	17,500	17,310
Ordinary Collections . . . . .	13,81,000	14,25,000	13,22,500	13,77,211
Penalties . . . . .	4,500	5,600	2,900	5,170
Miscellaneous . . . . .	500	100	100	68
<b>Total</b>	<b>17,00,000</b>	<b>17,40,000</b>	<b>16,22,000</b>	<b>16,90,367</b>

## IX.—FOREST. (b)

	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
<i>Provincial.</i>		Rs.	Rs.	Rs.	Rs.
<b>I.—Timber and other Produce removed from the Forests by Government Agency</b>	<b>IXA</b>	<b>3,70,000</b>	<b>3,64,000</b>	<b>4,00,000</b>	<b>2,42,110</b>
<b>II.—Timber and other Produce removed from the Forests by Consumers or Purchasers</b>	<b>IXB</b>	<b>9,52,000</b>	<b>9,67,000</b>	<b>8,10,500</b>	<b>8,57,975</b>
<b>III.—Confiscated drift and waif wood</b>		<b>34,000</b>	<b>34,000</b>	<b>34,000</b>	<b>47,994</b>
<b>IV.—Revenue from Forests not managed by Government</b>		<b>3,000</b>	<b>3,500</b>	<b>3,300</b>	<b>3,387</b>
<b>V.—Miscellaneous</b>	<b>IXC</b>	<b>91,000</b>	<b>81,500</b>	<b>81,200</b>	<b>87,566</b>
<b>TOTAL</b>		<b>14,50,000</b>	<b>14,50,000</b>	<b>13,29,000</b>	<b>12,39,032</b>

(b) The estimates are received through the Conservator of Forests.

## DETAILED ACCOUNT NO. IXA.—FOREST.—TIMBER, ETC., REMOVED BY GOVERNMENT AGENCY.

a. Timber . . . . .	80,000	65,000	71,000	68,811
b. Firewood and Charcoal . . . . .	1,64,000	1,79,800	1,84,000	1,33,248
c. Bamboos . . . . .	4,000	3,500	5,000	2,824
d. Grass and other Minor Produce . . . . .	1,22,000	1,15,700	1,40,000	35,484
dal wood . . . . .	...	...	...	1,743
<b>Total</b>	<b>3,70,000</b>	<b>3,64,000</b>	<b>4,00,000</b>	<b>2,42,110</b>

PUNJAB—REVENUE AND RECEIPTS.

DETAILED ACCOUNT No. IXB.—FOREST.—TIMBER, ETC., REMOVED BY CONSUMERS, ETC.

	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
	Rs.	Rs.	Rs.	Rs.
a. Timber	4,58,000	4,58,800	5,12,000	3,91,871
b. Firewood and Charcoal	3,01,000	3,01,300	2,02,300	2,15,003
c. Fumbees	12,000	12,200	12,000	16,752
d. Grazing and Fodder (trial)	1,70,000	1,81,200	1,72,000	2,06,500
e. Other Minor Produce	11,000	13,500	12,000	15,260
<b>Total</b>	<b>9,52,000</b>	<b>9,67,000</b>	<b>8,10,100</b>	<b>8,35,386</b>

DETAILED ACCOUNT No. IXC.—FOREST.—Miscellaneous.

a. Fines and Forfeiture	3,300	2,500	200	2,411
b. Refunds	1,100	1,100	800	15,000
c. Other Sources	86,000	7,900	70,200	80,000
<b>Total</b>	<b>91,000</b>	<b>91,500</b>	<b>71,200</b>	<b>97,411</b>

X.—REGISTRATION. (a)

	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
		Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>					
Fees for Registering Documents		2,78,000	2,78,000	3,11,000	3,85,000
Fees for Copies of Registered Documents		70,000	70,000	3,500	3,500
Miscellaneous	XA	22,000	22,000	11,000	21,500
<b>TOTAL</b>		<b>3,05,000</b>	<b>3,05,000</b>	<b>3,25,500</b>	<b>3,90,000</b>

(a) The estimates are reviewed by the Inspector-General of Registration.

DETAILED ACCOUNT No. XA.—REGISTRATION.—Miscellaneous.

Fees for searching Records	5,000	5,000	5,000	4,500
Miscellaneous	17,000	17,000	18,000	17,132
<b>Total</b>	<b>22,000</b>	<b>22,000</b>	<b>23,000</b>	<b>21,632</b>

XI.—TRIBUTES FROM NATIVE STATES.

	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
		Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>					
Tribute from Chamba		2,200	2,200	3,200	2,287
Tribute from Mandi		1,00,000	1,00,000	1,00,000	1,00,000
Tribute from Suket		11,000	11,000	11,000	11,000
Tributes from various Petty States	XIA	30,800	30,800	30,800	28,587
<b>TOTAL</b>		<b>1,44,000</b>	<b>1,44,000</b>	<b>1,45,000</b>	<b>1,41,874</b>

DETAILED ACCOUNT No. XIA.—TRIBUTES FROM NATIVE STATES.—TRIBUTES FROM VARIOUS PETTY STATES.

Baghal	3,600	3,600	3,600	28,587
Balsan	1,080	1,080	1,080	
Bashahr	3,945	3,940	3,945	
Bhaji	1,440	1,440	1,440	
Bija	124	120	124	
Bilaspur	8,000	8,000	8,000	
Dhami	360	360	360	
Taroh	288	290	288	
Jabal	2,520	2,520	2,520	
Kuthar	1,000	1,000	1,000	
Kumharsain	2,000	2,000	2,000	
Kudhar	180	180	180	
Mailg	1,440	1,440	1,440	
Mangal	72	70	72	
Nalagark	5,000	4,760	5,000	
	31,049		31,049	
For rounding	249		249	
<b>Total</b>	<b>30,800</b>	<b>30,800</b>	<b>30,800</b>	<b>28,587</b>

## XII.—INTEREST. (a)

	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
<i>IMPERIAL.</i>					
Interest on Imperial Loans and Advances		Rs. 1,000	Rs. 1,000	Rs. 1,000	Rs. 8,000
Miscellaneous		23,000	33,000	15,000	28,647
Total Imperial		23,000	37,000	19,000	36,647
<i>PROVINCIAL.</i>					
Interest on Provincial Loans and Advances XHIA		2,36,300	2,28,000	2,34,000	2,66,145
<b>TOTAL</b>		<b>2,59,000</b>	<b>2,65,000</b>	<b>2,53,000</b>	<b>3,02,792</b>

(a) The estimates are received through the Financial Commissioner.

## DETAILED ACCOUNT NO. XHIA.—INTEREST.—INTEREST ON PROVINCIAL LOANS AND ADVANCES.

Interest on Loans to Municipal and other Public Corporations (excluding Presidency Corporations)	1,07,400	1,03,100	1,02,700	1,36,735
Interest on Loans to Landholders and other Notabilities	1,500	3,900	6,100	4,232
Do. on Advances to Cultivators	1,20,000	1,11,000	1,18,340	1,16,494
Do. on miscellaneous Loans and Advances	4,400	3,800	5,000	5,316
Do. on advances to Co-operative Credit Societies	2,500	3,000	1,660	2,899
Do. on Loan to the Salvation Army	250	200	200	169
<b>Total</b>	<b>2,36,000</b>	<b>2,28,000</b>	<b>2,34,000</b>	<b>2,66,145</b>

## XVIA.—LAW AND JUSTICE—COURTS OF LAW. (a)

	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
<i>PROVINCIAL.</i>					
Sale-proceeds of Unclaimed and Escheated Property		Rs. 14,000	Rs. 14,000	Rs. 17,000	Rs. 15,688
Court-fees realised in Cash		5,000	5,000	5,000	5,307
General Fees, Fines, and Forfeitures	XVIAa	4,10,300	3,83,200	3,30,300	3,55,644
Miscellaneous Fees and Fines	XVIAb	1,00,700	1,04,800	1,04,700	1,05,645
Miscellaneous		6,000	6,000	6,000	6,250
<b>TOTAL</b>		<b>5,36,000</b>	<b>5,13,000</b>	<b>4,63,000</b>	<b>4,88,534</b>

(a) The estimates are reviewed by the Chief Court.

## DETAILED ACCOUNT NO. XVIAa.—LAW AND JUSTICE—COURTS OF LAW.—GENERAL FEES, FINES, AND FORFEITURES.

Fees levied by Chief Court	100	100	...	5
Fees levied by Subordinate Civil Courts	200	100	300	1,510
Magisterial Fines	3,50,000	3,25,000	2,80,000	2,86,047
Other General Fees, Fines, and Forfeitures	60,000	58,000	50,000	68,082
<b>Total</b>	<b>4,10,300</b>	<b>3,83,200</b>	<b>3,30,300</b>	<b>3,55,644</b>

## DETAILED ACCOUNT NO. XVIAb.—LAW AND JUSTICE—COURTS OF LAW.—MISCELLANEOUS FEES AND FINES.

Fees recovered by Government Officers under Act XXVI of 1881 for acting as Notaries Public	...	200	...	...
Insolvency Court receipts	700	700	1,500	1,928
Judicial Record-Room receipts (Divisional and Small Cause Courts)	26,000	26,000	25,800	29,191
Commission on sale-proceeds of attached properties	26,000	26,900	28,300	26,791
Record Office receipts (District Courts)	45,000	49,000	40,500	44,937
Other Items	3,000	3,000	2,000	2,798
<b>Total</b>	<b>1,00,700</b>	<b>1,04,800</b>	<b>1,04,700</b>	<b>1,05,645</b>

## XVIB.—LAW AND JUSTICE—JAILS. (a)

	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
<i>PROVINCIAL.</i>		Rs.	Rs.	Rs.	Rs.
Jails	XVIBa	11,000	11,000	10,000	33,943
Jail Manufactures	XVIBb	3,59,000	3,50,000	3,00,000	2,90,620
<b>TOTAL</b>		<b>3,70,000</b>	<b>3,61,000</b>	<b>3,10,000</b>	<b>3,24,563</b>

(a) The estimates are received through the Inspector-General of Prisons.

## DETAILED ACCOUNT NO. XVIBa.—LAW AND JUSTICE—JAILS.—JAILS.

	Rs.	Rs.	Rs.	Rs.
Hire of Convicts	3,000	3,000	2,000	34,443
Miscellaneous	8,000	8,000	8,000	9,495
<b>Total</b>	<b>11,000</b>	<b>11,000</b>	<b>10,000</b>	<b>33,943</b>

## DETAILED ACCOUNT NO. XVIBb.—LAW AND JUSTICE—JAILS.—JAIL MANUFACTURES.

	Rs.	Rs.	Rs.	Rs.
Proceeds of Articles manufactured in Jails	2,99,000	2,95,000	2,50,000	2,41,684
Miscellaneous	60,000	55,000	50,000	48,936
<b>Total</b>	<b>3,59,000</b>	<b>3,50,000</b>	<b>3,00,000</b>	<b>2,90,620</b>

## XVII.—POLICE. (a)

	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
<i>PROVINCIAL.</i>		Rs.	Rs.	Rs.	Rs.
Police supplied to Public Departments, Private Companies and Persons	XVIIA	77,300	80,500	51,600	71,286
Cash Receipts under the Arms Act		200	200	200	319
Fees, Fines, and Forfeitures	XVIIb	91,800	93,100	1,01,100	1,01,693
Superannuation Receipts		1,500	1,300	1,100	1,463
Miscellaneous		23,000	22,300	20,000	23,717
<b>TOTAL</b>		<b>1,94,000</b>	<b>1,98,000</b>	<b>1,77,000</b>	<b>1,98,478</b>

(a) The estimates are received through the Commissioners and the Inspector-General of Police.

## DETAILED ACCOUNT NO. XVIIA.—POLICE.—POLICE SUPPLIED TO PUBLIC DEPARTMENTS, ETC.

	Rs.	Rs.	Rs.	Rs.
Police supplied to Public Departments	3,300	1,500	100	342
Police supplied to Private Persons	14,000	14,000	14,500	14,462
Recoveries on account of Punitive Police	60,000	65,000	40,000	56,482
<b>Total</b>	<b>77,300</b>	<b>80,500</b>	<b>54,600</b>	<b>71,286</b>

## DETAILED ACCOUNT NO. XVIIb.—POLICE.—FEES, FINES, AND FORFEITURES.

	Rs.	Rs.	Rs.	Rs.
Fines on stray Cattle	25,500	26,000	26,000	25,938
Sale of unclaimed stray Cattle	5,000	5,800	5,000	4,033
Recoveries on account of transferred properties (Cattle Pounds)	54,200	54,200	51,000	53,123
Fees, Fines, and Forfeitures	7,000	7,000	9,000	7,958
Stage Carriage License Fees	...	...	10,000	10,617
Miscellaneous	100	100	100	24
<b>Total</b>	<b>91,800</b>	<b>93,100</b>	<b>1,01,100</b>	<b>1,01,693</b>



## XIX.—EDUCATION. (a)

PROFITABLE	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Actual
		Rs.	Rs.	Rs.	
Public Schools		50,000	53,000	50,000	
Public Schools	XIXA	3,26,000	3,30,000	3,27,000	
Public Schools		14,000	14,000	14,000	
Public Schools	XIXB	11,300	11,300	11,300	
Public Schools	XIXC	67,700	67,700	67,700	
<b>TOTAL</b>		<b>4,39,000</b>	<b>4,35,000</b>	<b>4,31,000</b>	

(a) The estimates are received through the Director of Public Instruction.

## DETAILED ACCOUNT No. XIXA.—EDUCATION.—FEES, SCHOOLS, GENERAL.

General Fees	}	3,26,000	3,30,000	3,27,000
Primary School				
<b>Total</b>		<b>3,26,000</b>	<b>3,30,000</b>	<b>3,27,000</b>

## DETAILED ACCOUNT No. XIXB.—EDUCATION.—CONTRIBUTIONS.

Public Schools		11,300	11,300	11,300
Public Schools				
<b>Total</b>		<b>11,300</b>	<b>11,300</b>	<b>11,300</b>

## DETAILED ACCOUNT No. XIXC.—EDUCATION.—MISCELLANEOUS.

Public Schools		5,000	4,700	3,600
Public Schools		12,000	11,000	11,000
Public Schools		50,700	31,000	30,100
<b>Total</b>		<b>67,700</b>	<b>46,700</b>	<b>44,700</b>

## XX.—MEDICAL. (a)

PROFITABLE	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Actual
		Rs.	Rs.	Rs.	
Medical School and College Fees		20,000	20,000	18,000	
Lunatic Asylum Receipts		10,500	10,400	9,100	
Medicines sold by Civil Surgeons		500	600	600	
Contributions					
Miscellaneous		31,000	29,000	25,700	
<b>TOTAL</b>		<b>62,000</b>	<b>60,000</b>	<b>53,400</b>	

(a) The estimates are received through the Inspector-General of Civil Hospitals.

## DETAILED ACCOUNT No. XXA.—MEDICAL.—LUNATIC ASYLUM RECEIPTS.

Receipts from Paying Patients	8,500	8,400	6,300
Other Receipts	2,000	2,000	2,800
<b>Total</b>	<b>10,500</b>	<b>10,400</b>	<b>9,100</b>



## XXI.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS. (a)

	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1915-16.	Budget Estimate, 1915-16.	Accounts, 1912-13.
IMPERIAL.		Rs.	Rs.	Rs.	Rs.
Veterinary and Stallion Receipts (Castle Painswick)		...	...	...	50,153
Botanical Garden Receipts	XXIA	21,000	31,000	35,000	20,186
Veterinary and Stallion Receipts		1,30,000	1,21,500	95,000	17,601
Receipts on account of the Public Gardens		33,500	41,300	40,000	48,751
Receipts on account of the Public Gardens and other	XXIB	29,500	32,700	31,000	32,898
Receipts on account of the Public Gardens		300	300	1,000	555
Receipts on account of the Public Gardens		1,400	3,000	3,000	4,706
Receipts on account of the Public Gardens		...	...	1,000	...
Receipts on account of the Public Gardens		2,72,900	...	...	...
Receipts on account of the Public Gardens		100	...	...	...
For recording.		2,79,000	2,87,000	1,89,000	1,34,753
TOTAL.		2,79,000	2,87,000	1,89,000	1,34,753
GRAND TOTAL.		2,79,000	2,87,000	1,89,000	1,34,753

(a) The estimates are received through the Director of Agriculture and Food Records.

## Detailed Account No. XXIA.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.—BOTANICAL AND OTHER PUBLIC GARDEN RECEIPTS.

Subscriptions and Receipts on account of Agr-Horticultural Gardens		24,900	31,000	35,000	23,705
Sale of old stores and materials		...	...	...	2,460
Total		24,900	31,000	35,000	26,165

## Detailed Account No. XXIB.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.—RECEIPTS ON ACCOUNT OF PUBLIC EXHIBITIONS AND FAIRS

Receipts on account of Public Exhibitions and Fairs		...	3,300	4,000	3,343
Receipts on account of Public Exhibitions and Fairs		29,500	29,500	29,500	29,500
Exhibitions		...	...	...	50
Total		29,500	700	33,500	32,898

## XXII.—SUPERANNUATION, RETIRED AND COMPASSIONATE ALLOWANCES. (a)

	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1915-16.	Budget Estimate, 1915-16.	Accounts, 1912-13.
IMPERIAL.		Rs.	Rs.	Rs.	Rs.
Subscriptions to the Military Fund		1,300	1,200	1,000	1,164
Subscriptions to the Military Orphan Fund		200	200	200	262
Subscriptions under the Indian Civil Service Family Pension Regulations.	XXIIA	96,300	96,000	97,600	97,372
Subscriptions to the Mowat Civil Fund	XXIIB	4,200	4,600	12,400	10,988
Total Imperial		1,02,000	1,02,000	1,11,000	1,09,796
PROVINCIAL.					
Subscriptions for Pensions and Gratuities.	XXIIC	84,000	84,000	84,000	90,152
Discontinuous		...	...	...	50
Total Provincial		84,000	84,000	84,000	90,202
TOTAL		1,86,000	1,86,000	1,95,000	1,99,998

(a) The estimates are prepared by the Accountant-General and the Public Works Secretariat.

## Detailed Account No. XXIIA.—SUPERANNUATION, ETC.—SUBSCRIPTIONS UNDER THE INDIAN CIVIL SERVICE FAMILY PENSION REGULATIONS.

Beneficiaries' subscriptions		10,000	10,000	12,000	11,046
Subscribers' contributions for wives		70,300	70,300	69,000	68,848
Hito      ditto      for sons		5,500	5,400	5,400	5,702
Hito      ditto      for daughters		10,500	10,300	10,800	16,778
Total		96,300	96,000	97,600	97,372

## DETAILED ACCOUNT No. XXIIB.—SUPERANNUATION.—SUBSCRIPTIONS TO THE BENGAL CIVIL FUND.

	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
	Rs.	Rs.	Rs.	Rs.
Ordinary . . . . .	2,200	2,400	6,100	5,602
Additional . . . . .	2,000	2,200	6,000	5,386
<b>Total</b>	<b>4,200</b>	<b>4,600</b>	<b>12,100</b>	<b>10,988</b>

## DETAILED ACCOUNT No. XXIIC.—SUPERANNUATION.—CONTRIBUTION FOR PENSIONS AND GRATUITIES.

Contributions of Officers lent to Municipalities or Corporations . . . . .	8,100	8,100	8,100	12,051
Contributions of Persons employed by the Court of Wards . . . . .	7,800	7,800	7,800	6,813
Contributions of Persons lent to other Foreign Service . . . . .	50,100	50,100	50,100	50,169
Capitalized value of pensions of Local Fund Servants . . . . .	18,000	18,000	18,000	19,430
Annuity deductions of members of the covenanted civil service lent to Native State, etc. . . . .	...	...	...	1,341
<b>Total</b>	<b>81,000</b>	<b>81,000</b>	<b>81,000</b>	<b>90,154</b>

## XXIII.—STATIONERY AND PRINTING.

	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
		Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>					
Stationery Receipts (cost of stationery supplied to State Railways) . . . . .		1,05,000	1,10,000	90,000	76,731
Other Press Receipts . . . . .		...	...	...	2,210
<b>Total Imperial</b>		<b>1,05,000</b>	<b>1,10,000</b>	<b>90,000</b>	<b>78,941</b>
<i>PROVINCIAL.</i>					
Sale of Gazettes and other Publications . . . . .	XXIIIA	6,000	6,000	5,500	6,446
Other Press Receipts . . . . .	XXIIIB	66,000	67,000	1,28,500	1,36,791
Stationery Receipts . . . . .		...	...	...	234
<b>Total Provincial</b>		<b>72,000</b>	<b>73,000</b>	<b>1,34,000</b>	<b>1,43,521</b>
<b>TOTAL</b>		<b>1,77,000</b>	<b>1,83,000</b>	<b>2,24,000</b>	<b>2,22,462</b>

## DETAILED ACCOUNT No. XXIIIA.—STATIONERY AND PRINTING.—SALE OF GAZETTES, ETC.

<i>PROVINCIAL.</i>				
GAZETTES, CIVIL LISTS, AND OTHER PERIODICAL PUBLICATIONS				
Subscriptions to English Gazette . . . . .	1,200	1,200	1,300	1,070
Ditto to Urdu ditto . . . . .	200	200	200	221
Sale of Civil Lists and other periodical Publications . . . . .	4,600	4,600	4,000	5,155
<b>Total</b>	<b>6,000</b>	<b>6,000</b>	<b>5,500</b>	<b>6,446</b>

## DETAILED ACCOUNT No. XXIIIB.—STATIONERY AND PRINTING.—OTHER PRESS RECEIPTS.

<i>PROVINCIAL.</i>				
Work done for Local and Private Bodies . . . . .	3,500	3,000	4,000	2,437
Cost of printing work executed for Public Departments by Jail Presses . . . . .	39,500	39,500	1,00,000	1,09,747
Ditto do. Secretariat Press . . . . .	13,500	14,000	20,000	20,886
Sale proceeds of Service Books . . . . .	400	400	400	322
Advertisements . . . . .	2,500	2,500	3,000	3,066
Sale-proceeds of waste paper and other unserviceable materials . . . . .	600	600	100	4
Miscellaneous . . . . .	6,000	7,000	1,000	329
<b>Total</b>	<b>66,000</b>	<b>67,000</b>	<b>1,28,500</b>	<b>1,36,791</b>

## XXV.—MISCELLANEOUS.

	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
<i>IMPERIAL.</i>					
Gain by exchange on Local Transactions		Rs. 100	Rs. 100	Rs. 42	Rs. 42
Premium on Bills		5,600	6,600	5,600	4,989
Unclaimed Bills of Exchange of more than three years' standing		400	400	400	821
Percentages chargeable on European Stores for Provincial and Local Funds, etc.	XXVA	10,000	10,400	10,000	9,940
Value of old currency notes assumed to be no longer in circulation		3,500	3,500	3,500	5,030
Extraordinary items, Imperial		25,500	9,000	26,500	22,171
Total Imperial		45,000	30,000	46,000	42,993
<i>PROVINCIAL.</i>					
Unclaimed Deposits		1,50,000	1,50,000	1,00,000	63,415
Sale-proceeds of Darbar Presents		200	9,400	200	201
Sale of old Stores and Materials		2,600	3,400	2,800	3,702
Sales of Land and Houses, etc.		50,000	1,10,000	40,000	2,38,464
Fees for Government Audit		12,100	12,000	12,000	8,742
Contributions		9,300	54,300	...	4,33,461
Rents		4,100	4,600	4,200	3,567
Miscellaneous Fees, Fines, and Forfeitures	XXVB	16,600	17,000	17,600	16,048
Miscellaneous	XXVC	3,85,000	2,55,000	2,10,000	2,34,734
Percentage on Capital cost of Furniture supplied to High Officers		100	200	100	176
Treasure Trove		...	100	100	255
Extraordinary Items		...	...	...	2,637
Total Provincial		6,30,000	6,16,000	3,87,000	10,05,405
<b>TOTAL</b>		<b>6,75,000</b>	<b>6,46,000</b>	<b>4,33,000</b>	<b>10,48,398</b>

## DETAILED ACCOUNT NO. XXVA.—MISCELLANEOUS.—PERCENTAGES CHARGEABLE ON EUROPEAN STORES FOR PROVINCIAL AND LOCAL FUNDS, ETC.

	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
	Rs.	Rs.	Rs.	Rs.
Agency and Departmental Charges on Stores supplied to Native States, etc.	2,300	2,700	2,300	5,390
One per cent. chargeable on Stores for Provincial and Local Funds, and Native States, etc.	7,700	7,700	7,700	4,555
<b>Total</b>	<b>10,000</b>	<b>10,400</b>	<b>10,000</b>	<b>9,940</b>

## DETAILED ACCOUNT NO. XXVB.—MISCELLANEOUS.—MISCELLANEOUS FEES, FINES, AND FORFEITURES.

Burial Fees	...	5	30	55
Marriage Fees	97	100	100	82
Fees for Registration of Copyrights	414	420	370	1,209
Fees and Subscriptions from Petition-writers and Traders in Kachery Compounds	15,915	16,145	15,000	1698
Other Items	230	330	2,400	— 1,896
	16,656		17,900	
For rounding	56		300	
<b>Total</b>	<b>16,600</b>	<b>17,000</b>	<b>17,600</b>	<b>16,048</b>

## DETAILED ACCOUNT NO. XXVC.—MISCELLANEOUS.—MISCELLANEOUS.

Recoveries on account of Law Charges other than those in Pauper Suits	1,340	1,000	1,700	100
Other Items	3,560	4,000	6,000	7,561
Copying Agency Amount	3,80,100	2,50,000	2,02,300	2,27,073
<b>Total</b>	<b>3,85,000</b>	<b>2,55,000</b>	<b>2,10,000</b>	<b>2,34,734</b>

## XIII.—MAJOR IRRIGATION WORKS.

			Budget Estimate, 1914-15.	Revised Estimate, 1914-15. 1915-16.	1916-17.	Actual Receipts, 1912-13.
			Rs.	Rs.	Rs.	Rs.
<b>Direct Receipts.</b>						
In charge of	1914-15.	1915-16.	1916-17.	1917-18.	1918-19.	1919-20.
			1,000	1,000	1,000	1,000
			1,000	1,000	1,000	1,000
			1,000	1,000	1,000	1,000
<b>Direct Receipts</b>			<b>3,12,00,000</b>	<b>2,39,00,000</b>	<b>2,11,00,000</b>	<b>2,17,11,206</b>
Upper Bari Doab Canal	XXIXA		43,00,000	42,80,000	42,00,000	41,10,000
Lower Chenab Canal	XXIXB		83,00,000	81,50,000	80,00,000	79,00,000
Lower Jhelum Canal	XXIXC		27,00,000	27,00,000	26,00,000	26,80,000
Other Canals	XXIXD		10,00,000	9,70,000	9,00,000	8,11,000
Imperial share			1,21,90,000	1,19,50,000	1,20,00,000	1,21,35,000
Provincial share			1,21,00,000	1,19,50,000	1,20,00,000	1,21,35,000
<b>Total Direct Receipts</b>			<b>2,42,03,000</b>	<b>2,39,05,000</b>	<b>2,41,70,000</b>	<b>2,47,16,206</b>
<b>Portion of Land Revenue due to Irrigation (transferred from "Land Revenue" page 6).</b>			<b>91,00,000</b>	<b>88,90,000</b>	<b>80,00,000</b>	<b>80,74,043</b>
Imperial share			45,50,000	44,45,000	40,00,000	40,37,021
Provincial share			45,50,000	44,45,000	40,00,000	40,37,022
<b>TOTAL</b>			<b>3,33,03,000</b>	<b>3,27,95,000</b>	<b>3,21,70,000</b>	<b>3,28,20,309</b>

(a) The estimates are received through the Financial Commissioner.

(b) The estimates are received through the Public Works Secretariat.

ACCOUNT No. XXIXA.—MAJOR WORKS, DIRECT RECEIPTS.—IN CHARGE P. W. OFFICERS—  
UPPER BARI DOAB CANAL.

	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
	Rs.	Rs.	Rs.	Rs.
Water rates . . . . .	40,10,000	40,20,000	40,22,000	40,74,949
Owner's rates . . . . .	2,90,000	2,60,000	2,35,000	...
Sales of water . . . . .				20,766
Water supply of towns . . . . .				...
Plantations . . . . .				17,929
Other Canal Produce . . . . .				2,608
Water-power . . . . .				1,14,731
Navigation . . . . .				...
Rent of buildings . . . . .				6,571
Fines . . . . .				3,186
Miscellaneous . . . . .				1,05,534
TOTAL . . . . .	43,00,000	42,80,000	42,57,000	43,46,274

DETAILED ACCOUNT No. XXIXB.—MAJOR WORKS, DIRECT RECEIPTS.—IN CHARGE P. W. OFFICERS.—  
LOWER CHENAB CANAL.

	Rs.	Rs.	Rs.	Rs.
Water rates . . . . .	82,23,000	80,61,000	37,44,000	87,13,427
Owner's rates . . . . .	77,000	89,000	82,000	...
Sales of water . . . . .				33,274
Water supply of towns . . . . .				715
Plantations . . . . .				10,516
Other Canal Produce . . . . .				149
Water-power . . . . .				14,914
Navigation . . . . .				...
Rent of buildings . . . . .				10,792
Fines . . . . .				3,196
Miscellaneous . . . . .				113,429
TOTAL . . . . .	83,00,000	81,50,000	88,26,000	88,00,412

## PUNJAB—REVENUE AND RECEIPTS.

DETAILED ACCOUNT NO. XXIXC.—MAJOR WORKS, DIRECT RECEIPTS.—IN CHARGE OF P. W. OFFICERS —  
LOWER JHUM CANAL.

	Budget Estimate, 1914-15	Revised Estimate, 1913-14	Budget Estimate, 1913-14	Accounts, 1912-13.
	Rs.	Rs.	Rs.	Rs.
Water rates . . . . .	26,46,000	26,54,000	25,89,000	26,30,725
Owner's rates . . . . .	51,000	46,030	41,000	.
Sales of water . . . . .				12,742
Water supply of towns . . . . .				727
Plantations . . . . .				3,503
Other Canal Produce . . . . .				236
Water-power . . . . .				18,651
Navigation . . . . .				...
Rent of buildings . . . . .				6,232
Fines . . . . .				1,425
Miscellaneous . . . . .				8,776
TOTAL	27,00,000	27,00,000	26,30,000	26,83,017

DETAILED ACCOUNT NO. XXIVD.—MAJOR WORKS, DIRECT RECEIPTS.—IN CHARGE OF P. W. OFFICERS —  
OTHER CANALS.

Water rates . . . . .	84,65,000	83,84,000	81,66,000	80,25,719
Owner's rates . . . . .	4,85,000	3,86,000	5,21,000	..
Sales of water . . . . .				37,626
Water supply of towns . . . . .				1,418
Plantations . . . . .				57,404
Other Canal Produce . . . . .				4,329
Water-power . . . . .				77,307
Navigation . . . . .				69,579
Rent of buildings . . . . .				12,925
Fines . . . . .				3,557
Miscellaneous . . . . .				1,52,289
TOTAL	89,00,000	87,70,000	86,87,000	84,41,803

XXX.—MINOR WORKS AND NAVIGATION.					
	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14	Budget Estimate, 1913-14.	Accounts, 1912-13.
		Rs.	Rs.	Rs.	Rs.
IMPERIAL.					
In charge of Public Works Officers— Works for which Capital and Revenue Accounts are kept . . . . .	XXXXA	1,00,000	1,11,000	75,000	79,040
Works for which only Revenue Accounts are kept . . . . .	XXXXB	7,40,000	7,45,000	7,00,000	7,14,353
Works for which neither Revenue nor Capital Accounts are kept (Other Re- ceipts) . . . . .				...	4,097
Agricultural Works (Other Receipts) . . . . .		1,000	1,000	1,000	948
Total Imperial . . . . .		8,41,000	8,57,000	7,76,000	7,98,438
PROVINCIAL.					
In charge of P W Officers— Works for which only Revenue Accounts are kept . . . . .	XXXXC	50,000	56,000	50,000	52,223
In charge of Civil Officers . . . . .	XXXXD	24,000	16,000	16,000	14,646
Total Provincial . . . . .		74,000	72,000	66,000	66,869
TOTAL . . . . .		9,15,000	9,29,000	8,42,000	8,65,307
DETAILED ACCOUNT NO. XXXA —MINOR WORKS AND NAVIGATION. —IN CHARGE OF P. W. OFFICERS —WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT.					
		Budget Estimate, 1914-15	Revised Estimate, 1913-14	Budget Estimate, 1913-14.	Accounts, 1912-13.
		Rs.	Rs.	Rs.	Rs.
IMPERIAL.					
Water rates . . . . .		99,000	1,10,900	74,500	78,938
Other receipts . . . . .		1,000	100	500	102
Total . . . . .		1,00,000	1,11,000	75,000	79,040
DETAILED ACCOUNT NO. XXXB.—MINOR WORKS AND NAVIGATION.—IN CHARGE OF P. W. OFFICERS —WORKS. FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT.					
IMPERIAL.					
Water rates . . . . .		7,21,000	7,25,000	6,84,000	6,66,185
Other receipts . . . . .		19,000	20,000	16,000	28,168
Total . . . . .		7,40,000	7,45,000	7,00,000	7,14,353

DETAILED ACCOUNT No. XXXC.—MINOR WORKS AND NAVIGATION.—IN CHARGE OF PUBLIC WORKS OFFICERS.—WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT.

	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
		Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>					
Water rates . . . . .		49,300	55,300	50,000	51,365
Owner's rates . . . . .		...	...	...	...
Navigation receipts . . . . .		...	...	...	...
Other receipts . . . . .		700	700	...	858
<b>Total</b>		<b>50,000</b>	<b>56,000</b>	<b>50,000</b>	<b>52,223</b>

DETAILED ACCOUNT No. XXND.—IRRIGATION.—MINOR WORKS AND NAVIGATION.—IN CHARGE OF CIVIL OFFICERS.

Nazafgarh Jhil Drain . . . . .	...	...	...	297
Receipts from Bunds . . . . .	24,000	16,000	16,000	14,415
Sale of trees and grass . . . . .	...	...	...	—00
<b>Total</b>	<b>24,000</b>	<b>16,000</b>	<b>16,000</b>	<b>14,646</b>

XXXI.—CIVIL WORKS.

<i>IMPERIAL.</i>					
In charge of P. W. Officers . . . . .	...	80,000	80,000	77,000	78,983
<i>PROVINCIAL.</i>					
In charge of Civil Officers . . . . .	XXXIA	3,28,000	3,32,000	3,78,000	3,34,511
In charge of P. W. Officers . . . . .	XXXIB	1,76,000	1,70,000	1,60,000	1,76,231
<b>Total</b>		<b>5,84,000</b>	<b>5,82,000</b>	<b>6,15,000</b>	<b>5,89,695</b>



## DETAILED ACCOUNT NO. XXXIA.—CIVIL WORKS.—IN CHARGE OF CIVIL OFFICERS.

	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
	Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>				
1. Sale of Old Materials . . . . .	500	500	500	392
2. Sale of Sites, etc., Multan Fort. . . . .	600	600	20,500	597
3. Tolls . . . . .	62,000	62,500	72,100	60,619
4. Ferry Receipts . . . . .	90,440	91,600	93,100	90,463
5. Rents . . . . .	4,000	4,200	2,300	4,260
6. Sale of Lands, Houses, etc. . . . .	...	...	22,600	2,973
7. Fees for masonry graves . . . . .	2,500	2,500	2,000	3,522
8. Staging Bungalow Fees . . . . .	12,000	12,700	11,000	12,978
9. Encamping Grounds . . . . .	21,000	22,400	21,500	25,100
10. Miscellaneous . . . . .	2,600	2,600	2,800	3,768
	1,95,640	1,99,600	2,48,400	2,04,672
<i>(RECOVERIES ON ACCOUNT OF TRANSFERRED PROPERTIES.)</i>				
Ferries . . . . .	1,31,800	1,31,800	1,29,000	1,29,100
Staging Bungalows . . . . .	140	200	400	235
Public Works . . . . .	420	400	200	454
<b>Total</b>	<b>3,28,000</b>	<b>3,32,000</b>	<b>3,78,000</b>	<b>3,34,511</b>

## DETAILED ACCOUNT NO. XXXIB.—CIVIL WORKS.—IN CHARGE OF P. W. OFFICERS.

<i>PROVINCIAL.</i>				
Rents of Buildings . . . . .	84,000	73,000	64,500	64,342
Sales of Buildings . . . . .	500	600	10,000	25,040
„ of Old Materials . . . . .	5,000	6,200	3,000	5,601
„ of Produce . . . . .	45,000	44,100	45,000	39,905
Sale of Tools and Plant . . . . .	5,000	6,400	1,500	7,578
Fines, Refunds and Miscellaneous including fees for Boiler inspection.	31,000	31,800	27,000	25,846
Value of materials received from old buildings . . . . .	2,000	3,600	2,500	1,245
Interest on endowments for repairs of Monuments in Government Cemeteries . . . . .	...	400	500	522
Recoveries on account of Electric Light installations . . . . .	3,500	3,800	6,000	5,814
Unclaimed Deposits . . . . .	...	100	...	308
<b>Total</b>	<b>1,76,000</b>	<b>1,70,000</b>	<b>1,60,000</b>	<b>1,76,201</b>

# CIVIL BUDGET ESTIMATE OF EXPENDITURE FOR THE YEAR 1914-15.

## 1.—REFUNDS AND DRAWBACKS.

	Budget Estimate, 1914-15.	Revised Estimate, 1913-14	Budget Estimate, 1913-14	Accounts, 1912-13
<i>IMPERIAL.</i>				
<i>DIVIDED HEADS—IMPERIAL SHARE</i>				
Land Revenue (one-half)	18,000	18,000	25,000	17,818
Stamps (one-half)	19,500	19,500	12,500	18,337
Excise (one-half)	11,500	11,500	6,000	17,278
Assessed Taxes (one-half)	9,000	9,000	5,000	6,821
Total divided heads—Imperial share	58,000	58,000	78,500	90,254
<i>IMPERIAL.</i>				
Customs			100	56
Opium				9
Tribute			400	2,505
For rounding				
Total Imperial	88,000	88,000	79,000	92,824
<i>PROVINCIAL.</i>				
<i>DIVIDED HEADS—PROVINCIAL SHARE</i>				
Land Revenue (one-half)	18,000	18,000	25,000	17,818
Stamps (one-half)	19,500	19,500	12,500	18,336
Excise (one-half)	11,500	11,500	6,000	17,278
Assessed Taxes (one-half)	9,000	9,000	5,000	6,822
Total divided heads—Provincial share	58,000	58,000	78,500	90,254
<i>PROVINCIAL HEADS</i>				
Provincial Rates	100	100	100	1
Forest	10,600	10,600	3,100	9,969
Registration	300	300	1,500	1,161
Total Provincial heads	11,000	11,000	5,000	11,131
For rounding			500	
Total Provincial	99,000	99,000	83,000	1,01,385
TOTAL	1,87,000	1,87,000	1,62,000	1,94,209

## 2.—ASSIGNMENTS AND COMPENSATIONS

	Detailed Account No.	Budget Estimate, 1914-15	Revised Estimate, 1913-14	Budget Estimate, 1913-14	Accounts, 1912-13
<i>IMPERIAL.</i>					
<i>IMPERIAL HEADS</i>					
Customs Compensations	2A	22,700	22,700	22,700	38,479
Miscellaneous Compensations		5,400	5,800	5,400	5,777
Total Imperial heads		28,100	28,500	28,100	44,256
<i>DIVIDED HEADS—IMPERIAL SHARE</i>					
Pensions in lieu of Resumed Lands		32,100	36,000	29,700	28,485
Miscellaneous Land Revenue Compensations		1,000	1,000	...	1,407
Excise Compensations		4,300	4,500	4,100	4,304
<i>TOTAL DIVIDED HEADS—IMPERIAL SHARE</i>		37,400	41,500	34,100	34,196
For rounding		65,500	70,000	62,200	
Total Imperial		65,000	70,000	62,000	78,452
<i>PROVINCIAL.</i>					
<i>PROVINCIAL HEADS</i>					
Purchase of Life Pensions		1,000	800	500	2,437
<i>DIVIDED HEADS—PROVINCIAL SHARE</i>					
Pensions in lieu of Resumed Lands		32,100	36,000	29,700	28,484
Miscellaneous Land Revenue Compensations		1,000	1,000	...	1,407
Excise Compensations		4,400	4,200	4,300	4,303
Total divided heads—Provincial share		37,500	41,200	34,000	34,194
For rounding		38,500	42,000	34,500	
Total Provincial		39,000	42,000	35,000	36,631
TOTAL		1,04,000	1,12,000	97,000	1,15,083

### DETAILED ACCOUNT No 2A—ASSIGNMENTS AND COMPENSATIONS.—CUSTOMS COMPENSATION.

	Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14		Accounts, 1912-13.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Exceeding Rs. 5,000 per annum	13,700		13,700		13,700			27,470
Not exceeding Rs. 5,000 per annum	9,000		9,000		9,000			11,009
TOTAL		22,700		22,700		22,700		38,479

## 3 —LAND REVENUE

	Detailed Account No.	Budget Estimate, 1914-15	Revised Estimate, 1913-14	Budget Estimate, 1913-14	Accounts, 1912-13
<i>PROVINCIAL.</i>		Rs.	Rs.	Rs.	Rs.
Charges of District Administration	3A	23,03,400	22,55,900	23,27,500	22,54,980
Survey and Settlement	3B	10,58,400	11,54,000	8,00,200	9,73,362
Land Records . . . .	3C	15,76,300	15,41,200	15,91,400	15,34,213
Allowances to District and Village Officers— Allowance to District Chiefs		10,900	8,900	8,900	10,946
<b>TOTAL</b>		<b>49,49,000</b>		<b>47,88,000</b>	<b>47,73,501</b>

## DETAILED ACCOUNT NO. 3A —LAND REVENUE —CHARGES OF DISTRICT ADMINISTRATION (a)

See APPENDIX PAGES 118 AND 119

SUMMARY <i>PROVINCIAL</i>	Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14		Accounts, 1912-13.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
General Establishment	13,71,900		13,20,000		13,43,700		13,36,245	
Sub-Divisional Establishments	8,73,800		8,79,100		8,78,400		8,72,686	
Record-room or copy-making establishment	31,500		28,300		30,200		28,738	
Wards' estates establishment	3,000		2,900		5,200		1,679	
Forest reserves and grazing lands	19,900		15,700		20,000		15,632	
Lump provision for revision of Extra Assistant Commissioners					50,000			
For rounding	300							
<b>TOTAL</b>		<b>23,03,400</b>		<b>22,55,900</b>		<b>23,27,500</b>		<b>22,54,980</b>

Salaries—	Numbers		LIABILITIES						
	1913-14	1912-13							
	9	9	General Establishment.						
	9	9	Deputy Commissioners—						
	10	10	1st grade, 1 (2,250) <sup>a</sup> , 1 (2,250) <sup>a</sup>	2,28,960	2,07,100		2,30,040	3,06,346	
			1 (1,110)	1,86,621			1,89,216		
			2nd grade, 9 (1,500) <sup>a</sup>	1,74,960			1,74,960		
	14	14	Assistant Commissioners—						
	14	15	1st grade, 5 (1,200) <sup>a</sup> , 3 (1,200) <sup>a</sup>	1,81,968	1,32,000		1,46,880	1,88,086	
			2 (1,100) <sup>a</sup> , 1 (1,100) <sup>a</sup> , 3 (900) <sup>a</sup>	1,31,754			1,13,232		
	31	21	2nd grade, 1 (1,000) <sup>a</sup> , 2 (900) <sup>a</sup> , 7 (800) <sup>a</sup> , 5 (800) <sup>a</sup>	1,28,418			1,67,040		
	2	2	Extra Assistant Commissioners—						
	4	1	1st grade (800)	19,200	2,63,000		19,200	2,56,210	
	4	1	2nd " (700)	33,600			33,600		
	4	5	3rd " (600)	36,000			28,800		
	9	10	4th " (500)	60,000			54,000		
	24	22	5th " (400)	1,05,600			1,15,200		
	24	21	6th " (300)	56,400			86,400		
	38	50	7th " (250)	1,50,000			1,14,000		
	7	7	Probationary Extra Assistant Commissioners, 6 (75), 1 (150)	7,200			10,800		
	83	77	Exchange Compensation Allowance	60,108	24,600		60,649	25,606	
			Lump Provision for re-organization of Indian Civil Service . . . . .	97,200			...		
			Lump deduction in connection with District and Sessions Judges scheme . . . .	39,600	...		...		
			Deduct—Probable Savings . . . . .	1,50,000			1,120,000		
			Deduct—Money transferred to "19A.—Law and Justice, Courts of Law, Criminal Courts" (page 42) . . . .	7,50,726			7,12,009		
			Sub-divisional Allowances of Assistant and Extra Assistant Commissioners (money) (page 42) . . . . .	10,686	7,000		7,464	6,011	
			Pushtu & Baluchi Allow. (b) . . . .	1,152	1,080		1,152	2,033	
			Local allowance . . . . .	288	270	8,350	...	8,616	7,859
			Carried over	7,62,852	7,25,050		7,20,624	7,34,107	

(a) Under the control of the Financial Commissioners, but the contingent expenses are controlled by Commissioners.

(b) Certain Assistant and Extra Assistant Commissioners are in receipt of these allowances.

DETAILED ACCOUNT NO. 3A.—LAND REVENUE.—CHARGES OF DISTRICT ADMINISTRATION—*contd.*  
*Vide* APPENDIX, PAGE 118.

	Numbers.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14	1914-15		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			GENERAL ESTABLISHMENT— <i>contd.</i> Brought forward . . . . .		7,62,852		7,25,010		7,20,624		7,34,107
			<b>English Office.</b>								
<i>Establishment—</i>	7	9	Head Clerks, 2 (225), 7 (200), + winter allowance Rs. 240 per annum . . . . .		22,440				17,340		
	21	19	Head Clerks, 15 (175), 2 (150), 1 (195), 1 (200) . . . . .		39,840				44,340		
	31	31	Clerks (100 to 200) . . . . .		42,420				42,420		
	30	32	" (50 to 100) . . . . .		28,380				26,580		
	164	164	" 50 (50), 4 (40), 1 (35), 65 (30), 43 (25), 1 (20), + winter allowance Rs. 300 per annum and allowance Rs. 540 . . . . .		69,720				69,780		
			<b>Vernacular Office.</b>								
	28	28	Superintendents, 1 (175), 26 (150), 1 (125) + winter allowance Rs. 175 per annum . . . . .		50,575		1,84,860		50,275		1,90,945
	24	24	Assistants to Superintendents, 22 (50), + winter allowance Rs. 75 per annum, 2 (60) . . . . .		14,715				14,595		
	244	240	Record-keepers, 4 (80), 3 (75), 8 (70), 1 (65), 11 (60), 1 (45), 29 (30), 39 (25), 41 (20), 31 (15), 80 (10), 1 (7) + winter allowance Rs. 220 per annum . . . . .		69,964				68,344		
	30	31	Sheriffs, 5 (33-5-4), 6 (30), 6 (26-10-8), 11 (25), 2 (6-10-8) + winter allow- ance Rs. 33 per annum, 1 (10) . . . . .		9,693				9,613		
	57	60	Mohurris, 2 (25), 14 (15), 30 (10), 14 (20) . . . . .		10,080				9,510		
	429	436	Servants (varying from 15 to 1) Temporary Establishment . . . . .		38,056 8,990		18,850 1,790		37,468 3,700		19,019 820
					4,04,873		2,05,500		3,93,995		
			<i>Deduct—</i> Money transferred to "19A.—Law and Justice, Courts of Law, Criminal Courts" (page 42) . . . . .		2,02,436				1,96,997		
					2,02,437		2,05,500		1,96,998		2,10,781
			<b>Revenue Establt., Vernacular.</b>								
	35	34	Accountants, 21 (60), 5 (30), 4 (25), 4 (20) . . . . .		19,080				19,260		
	136	138	Writers, 2 (70), 4 (60), 10 (20), 55 (25), 56 (20), 3 (15), 8 (10) . . . . .		39,600				39,000		
	101	101	Treasurers and their subordinates, 7 (80), 2 (70), 15 (50), 4 (40), 1 (30), 3 (25), 18 (20), 12 (15), 36 (12), 1 (10), 1 (7), 1 winter allowance Rs. 75 p.a., 1 (6-10-8) . . . . .		32,603		91,380		32,099		88,414
	19	26	Clerks, 1 (90), 1 (50), 1 (70), 2 (45), 3 (40), 2 (30), 7 (25), 2 (15), 6 (20), 1 (10) . . . . .		9,780				7,392		
	4	4	Servants, 1 (8), 3 (7) (allce. 20½) Temporary Establishment . . . . .		596 4,961		680 1,140		596 6,245		790 934
			Fazilwa Canal, Ferozepore . . . . .		...		...		780		...
			Lump provision for revision of Establishment . . . . .		...		...		3,504		...
					1,06,620		93,200		1,08,876		90,138
			<i>Deduct—</i> Amount recoverable from Local bodies for cost of Deputy Com- missioner's Establishment . . . . .		3,09,057				3,05,874		
					11,675				10,263		
					2,97,382		2,98,700		2,95,611		3,00,922
<i>Allowances—</i>			Travelling Allowance of Officers . . . . .		55,000		54,450		52,943		52,650
			Ditto of Establt. . . . .		11,300		9,870		10,706		10,065
			Compensation for dearness of food . . . . .		...		...		...		75
			Bonus . . . . .		...		80		...		—287
<i>Supplies and Ser- vices—</i>			Petty Construction and Repairs . . . . .		7,508		3,500		9,115		3,681
			Charges for Remittance of Treasure within the District . . . . .		6,283		7,600		5,490		7,645
			Purchase of Tents . . . . .		15,602		11,020		10,180		8,270
					29,393		22,120		24,785		19,596
			Carried over . . . . .		11,55,927		11,10,270		11,04,669		11,17,128

DETAILED ACCOUNT NO. 3A.—LAND REVENUE.—Charges of District Administration—*contd.*  
*vide* APPENDIX, PAGES 118 and 119.

		Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
GENERAL ESTABLISHMENT— <i>contd.</i>		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward			11,55,927		11,10,270		11,04,669		11,17,128
<i>Contingencies—</i>	Contract Contingencies—								
	Repair of Furniture . . . . .	4,679		3,360		1,789		3,129	
	Repair of Tents . . . . .	2,494		1,530		793		1,694	
	Hot and Cold Weather Charges . . . . .	10,955		14,700		16,491		14,463	
	Cloth for Records . . . . .	794		3,220		1,559		2,939	
	Petty Miscellaneous Charges . . . . .	1,022		500		1,719		556	
	Rents, Rates and Taxes . . . . .	5,789		4,600		4,760		4,421	
	Service Postage and Telegram Charges . . . . .	95,765		98,090		1,05,173		97,929	
	Purchase of Furniture . . . . .	14,740		19,930		23,434		19,406	
	Cost Books, etc. . . . .	7,533		5,430		9,285		6,554	
	Tour Charges . . . . .	35,447		32,600		33,254		31,976	
	Liveries to Peons . . . . .	1,521		1,940		1,091		1,779	
	Charges for conducting Government suits . . . . .	954		360		746		528	
	Scales and weights . . . . .	2,802		1,100		786		334	
	Purchase of furniture for newly created offices . . . . .	974		...		1,526		47	
	Other items . . . . .	26,465		27,320		26,649		27,458	
	Telephone charges . . . . .	550		550		...		630	
	Pay of menials . . . . .	5,969		4,400		1,618		4,947	
	Articles of European manufacture purchased in the Local markets . . . . .	610	2,19,004	...	2,19,630	371	2,39,053	327	2,19,117
	For rounding . . . . .		13,74,931 31				13,43,722 22		
Total General Establishment . . . . .			13,74,900		13,29,900		13,43,700		13,30,245
Sub-Divisional Establishments (a).									
<i>Salaries—</i>	18 18 Tahsildars, 1st grade (250) . . . . .	54,000				54,000			
	26 27 " 2nd " (200) . . . . .	64,800				62,400			
	35 66 " 3rd " (175) . . . . .	1,38,600		2,63,900		73,500		2,63,900	
	31 " 4th " (150) . . . . .	12,000				55,800			
	146 146 Leave Allowance to Tahsildars . . . . .	12,000				10,000			
	Naib Tahsildars, 34 (100), 43 (80), 66 (60), Allowances, 3 (15) . . . . .	1,30,140		1,36,160		1,33,260		1,37,843	
	Do. for mutation work . . . . .	2,500		2,140		3,000		2,012	
	Lump provision for regrading of Tahsildars . . . . .	...		...		16,200		...	
	134 136 Revenue Accountants, 1 (30), 129 (20), 6 (15) . . . . .	32,400	4,02,040	...	4,07,200	31,920	4,08,160	...	4,03,645
	89 91 Treasury Accountants, 1 (50), 89 (20), 1 (20) for 4 months . . . . .	22,040		...		21,360		1,46,018	
<i>Establishment—</i>	89 93 Cashiers, 1 (20) for 4 months, 3 (30), 85 (20), 3 (15), 1 (10) . . . . .	22,220		1,44,230		21,420			
	276 276 Mohurirs, 4 (25), 271 (20), 1 (15) + winter allowance Rs. 70 . . . . .	66,490		...		66,730		...	
	2293 2311 Servants (varying from 12 to 1) . . . . .	1,96,400		1,93,410		1,94,246		1,93,408	
	Temporary Establishment . . . . .	80		360		80		131	
	Lump provision for revision of Establishment . . . . .	...		...		5,736		...	
			3,39,630		3,38,000		3,41,492		3,39,557
	<i>Allowances—</i>								
	Compensation for dearness of food . . . . .	...		...		...		493	
	Travelling Allowance of Tahsildars and Naib Tahsildars . . . . .	1,29,298		1,32,460		1,26,672		1,27,506	
	Rents, Rates and Taxes . . . . .	...		...		...		—69	
<i>Establishment, etc.—</i>			1,29,298		1,32,460		1,26,672		1,27,935
	Process-serving Establishment and Contingencies . . . . .	2,849		1,440		2,097		1,542	
	Compensation for dearness of food . . . . .	...		...		...		7	
			2,849		1,440		2,097		1,549
	For rounding . . . . .		8,73,817 17				8,73,421 21		
Total Sub-Divisional Establishments . . . . .			8,73,800		8,79,100		8,78,400		8,72,686

(a) Tahsildars, Naib Tahsildars, and other Tahsil officials are entitled to free quarters.

DETAILED ACCOUNT NO. 3A.—LAND REVENUE.—CHARGES IN DISTRICT ADMINISTRATION.—continued  
File APPENDIX PAGES 118 and 119

		Budget Estimate 1914-15	Revised Estimate 1913-14	Budget Estimate 1913-14	Accounts 1912-13
		Rs.	Is.	Rs.	Is.
		Rs.	Is.	Rs.	Is.
		Rs.	Is.	Rs.	Is.
		Rs.	Is.	Rs.	Is.
		Rs.	Is.	Rs.	Is.
		Rs.	Is.	Rs.	Is.
		Rs.	Is.	Rs.	Is.
		Rs.	Is.	Rs.	Is.
		Rs.	Is.	Rs.	Is.
		Rs.	Is.	Rs.	Is.
		Rs.	Is.	Rs.	Is.
		Rs.	Is.	Rs.	Is.
		Rs.	Is.	Rs.	Is.
		Rs.	Is.	Rs.	Is.
		Rs.	Is.	Rs.	Is.
		Rs.	Is.	Rs.	Is.
		Rs.	Is.	Rs.	Is.
		Rs.	Is.	Rs.	Is.
		Rs.	Is.	Rs.	Is.
		Rs.	Is.	Rs.	Is.
		Rs.	Is.	Rs.	Is.
		Rs.	Is.	Rs.	Is.
		Rs.	Is.	Rs.	Is.
		Rs.	Is.	Rs.	Is.
		Rs.	Is.	Rs.	Is.
		Rs.	Is.	Rs.	Is.
		Rs.	Is.	Rs.	Is.
		Rs.	Is.	Rs.	Is.
		Rs.	Is.	Rs.	Is.
		Rs.	Is.	Rs.	Is.
		Rs.	Is.	Rs.	Is.
		Rs.	Is.	Rs.	Is.
		Rs.	Is.	Rs.	Is.
		Rs.	Is.	Rs.	Is.
		Rs.	Is.	Rs.	Is.
		Rs.	Is.	Rs.	Is.
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		Rs.	Is.	Rs.	Is.
		Rs.	Is.	Rs.	Is.
		Rs.	Is.	Rs.	Is.
		Rs.	Is.	Rs.	Is.
		Rs.	Is.	Rs.	Is.
		Rs.	Is.	Rs.	Is.
		Rs.	Is.	Rs.	Is.
		Rs.	Is.	Rs.	Is.
		Rs.	Is.	Rs.	Is.
		Rs.	Is.	Rs.	Is.
		Rs.	Is.	Rs.	Is.
		Rs.	Is.	Rs.	Is.
		Rs.	Is.	Rs.	Is.
		Rs.	Is.	Rs.	Is.
		Rs.	Is.	Rs.	Is.
		Rs.	Is.	Rs.	Is.
		Rs.	Is.	Rs.	Is.
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DETAILED ACCOUNT NO. 3B.—LAND REVENUE.—SURVEY AND SETTLEMENT.

SUMMARY. PROVINCIAL.							
Survey and settlement parties . . . . .		9,21,810	10,53,000	8,03,480	9,44,374		
Professional survey parties—survey charges (transferred from India Estimate) . . . . .		1,36,590	1,01,140	56,740	28,988		
For rounding . . . . .		...	140	...	...		
<b>TOTAL</b> . . . . .			10,53,400	11,54,000	8,60,200		9,73,362

DETAILED ACCOUNT No. 3B.—LAND REVENUE—SURVEY AND SETTLEMENT—*contd*

*Vide APPENDIX, PAGE 119.*

	Ynuds		Survey and Settlement Parties. (c)	Budget Estimate, 1914-15		Revised Estimate, 1913-14		Budget Estimate, 1913-14		Accounts, 1912-13	
	1913-14	1914-15		Rs	Rs	Rs	Rs	Rs	Rs	P	P
Salaries—	9	12	Settlement Officers, 3 (1,383-5-1) <sup>4</sup> , 2 (911-10-8) <sup>4</sup> 1 (1,000), 1 (916-10-8) <sup>4</sup> for 9 months, 1 (1,950) <sup>4</sup> for 8 months, 1 (1,450) <sup>4</sup> for 9 months, 1 (916-10-8) <sup>4</sup> for 3 months 1 (916-10-8) <sup>4</sup> for 1 month 1 (1,450) <sup>4</sup> for 2 months 1.	1,21,76	} 1,93,000			1,13,712		1,06,311	
	1	1	Assistant Settlement Officers 1 (100) <sup>4</sup> for 9 months	8,640				9,981		23,176	
	8	8	Extra Assistant Settlement Officers allowances, 7 (100), 1 (100) for 10 months	9,100		10,500		8,700		9,823	
	8	12	Exchange Compensation Allowance	7,100		10,200		6,381		6,857	
Establishment—	130	142	Office Establt (varying from 80—4)	59,776	1,47,216	41,700	2,14,300	51,128	1,38,777	39,558	1,46,172
	515	137	Field Establt (varying from 125—25)	2,23,336		3,12,000		2,10,682		3,41,611	
			Temporary Establishment	1,82,582		1,99,200		1,15,111		1,18,022	
			Peons	43,376		38,400		42,128		35,045	
Allowances—			Travelling Allowance of Officers	22,020	5,09,060	22,400	5,91,300	16,740	4,19,852	19,753	5,64,239
			Ditto of Establt	25,000		13,400		21,855		41,828	
			Ponus		47,980		65,800		11,595	—11	61,435
Supplies and Services—			Cost of survey marks	5,600		13,800		15,500		7,02	
			Survey Instruments	3,100		1,100		7,500		9,619	
			Construction and Repairs of Temporary Huts	700		1,400		2,400		111	
			Purchase of Tents	2,750		5,000		7,000		5,571	
			Rewards	25,514		37,700		34,026		29,319	
			Petty construction and repairs	200						92	
			Cost of Chumra Lakh Colonization								
Contingencies—			Preparation of Maps	4,000	35,721	4,700	64,000	3,600	66,726	1,633	52,520
			Service Postage and Telegram Charges	1,700		25,500		17,100		23,114	
			Hot and Cold Water Charges	4,500		4,000		1,050		2,335	
			Tin Charges	19,212		19,000		20,300		20,009	
			Rents, rates and Taxes	11,200		10,700		12,020		7,175	
			Repair of Huts	2,150		1,000		1,000		1,134	
			Purchase of Furniture	4,000		2,700		1,900		7,907	
			Repair of Furniture	750		700		1,200			
			Cloth for Records	1,970		2,100		1,670		975	
			Cost of Books, etc	100		700		655		583	
			Liveriest Pones	325		400		125		487	
			Other Items	18,120		20,100		11,625		31,232	
			Panna Bahis	39,000		24,000		17,000		21,097	
			Pay of menials	372		400				1,527	
			Lump provision for new settlements		1,29,309		1,17,600		96,761		1,20,008
			Resettlement of Kangra people		19,511				10,000		
					9,21,800				8,03,711		
			For rounding		10				251		
			Total Survey and Settlement Parties		9,21,810		10,53,000		8,03,460		9,14,374

(a) Under the control of the Financial Commissioner.

DETAILED ACCOUNT No. 3C.—LAND REVENUE—LAND RECORDS.

SUMMARY.						
PROVINCIAL						
Superintendence		41,400	41,400	40,840	40,208	
District Charges		15,34,900	14,99,800	15,51,080	14,94,005	
TOTAL			16,76,300	15,41,200	15,01,400	15,34,213



DETAILED ACCOUNT NO. 3C.—LAND REVENUE—LAND RECORDS—*contd.*  
The APPENDIX, PAGE 119.

	Numbers.		DETAILS.	Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Salaries—</i>	1	1	<b>Superintendence.</b>								
	2	2	Director of Land Records (1,400)*	16,128		16,250		11,976		14,554	
			Personal Assistants to ditto 1 (300), 1 (250)	6,600		6,600		6,600		6,467	
<i>Establishment—</i>	1	1	Exchange Compensation Allowance	1,008		1,050		936		909	
			Superintendent		23,736		23,900		22,512		21,930
			Clerks							6,774	
			Servants							525	
			Temporary Establishment							55	
											7,354
<i>Allowances—</i>			Travelling Allowance of Officers	5,500		5,500		5,500		4,661	
			Ditto of Establt.	...		...		...		67	
			Bonus.	...		...		...		—	
					5,500		5,500		5,500		4,721
<i>Contingencies—</i>			Petty construction and repairs							—6	
			Service Postage and Telegram Charges							1,195	
			Office Expenses and Miscellaneous							4,612	
			Pay of menials							102	
			Add ¼th share of the combined office of the Director of Agriculture and Land Records (vide page 77)		12,187		12,000		12,328		6,203
			For rounding		23						
			<b>Total Superintendence</b>		41,400		41,400		40,340		40,298
			<b>District Charges.</b>								
			<i>PROVINCIAL.</i>								
<i>Establishment, etc.—</i>	169	171	Kanungo Establishment.								
	28	28	District and Office Kanungos, 28 (60—80), 31 (30), 111 (40), 1 (15)	90,261		91,400		89,221		91,539	
	432	443	Peons, 27 (7), 1 (8)	2,364		2,250		2,364		2,263	
			Field Kanungos, 105 (30), 329 (25), 2 (25) for 4 months, 7 (25) for 6 months	1,37,750		1,32,760		1,35,555		1,34,151	
			Field Allowances of do.	32,665		32,870		31,875		28,525	
			Travelling Allowance of Estabts.	9,932		10,650		9,848		8,076	
			Cost of Stationery and Printing	2,312		2,150		2,418		2,123	
			Miscellaneous	3,628		660		3,407		631	
			Compensation for dearness of food	...		...		...		150	
			Pay of menials	...		...		...		5	
			Lump provision for extra Kanungos in certain districts	7,400		...		3,818		...	
			Bonus	...		...		...		32	
			<b>Total Kanungo Establishment</b>		2,86,312		2,72,740		2,78,506		2,67,495
	672	8658	Patwari Establishment.								
			Patwaris, 474 (15), 1,596 (14), 367 (13), 3,100 (12), 711 (11), 1,780 (10), 151 (9), 376 (8), 44 (7), 53 (6), 5 (5) 1 at 10 for 6 months + allowance 4505	12,29,333		11,89,040		12,27,972		11,83,957	
			Travelling Allowances	2,328		550		2,424		518	
			Miscellaneous	46,598		37,470		47,890		32,078	
			Cost of Stationery	...		...		...		6,618	
			Compensation for dearness of food	...		...		...		693	
			Construction and repairs to Patwar Khannas	3,700		...		18,040		...	
			Bonus	...		...		...		2,646	
			Lump provision for extra patwaris and for allowances to patwaris	2,100		...		2,520		...	
				12,84,059				12,98,816			
			Deduct—Probable Savings	35,471				26,262			
			<b>Total Patwari Establishment</b>		12,48,588		12,27,060		12,72,554		12,26,510
			<b>Total District Charges</b>		15,34,900		14,99,800		15,51,060		14,94,005

## 6.—STAMPS. (a)

	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
		Rs.	Rs.	Rs.	Rs.
<b>Superintendence</b>	6A	21,400	22,600	20,200	20,124
<b>Charges for the Sale of General Stamps—</b>					
Discount on sale of General Stamps		71,000	70,500	64,300	68,779
<b>Charges on Sale of Court-Fee Stamps—</b>					
Discount on sale of Court-Fee Stamps		26,700	25,400	24,700	26,043
<b>Discount on plain paper</b>		10,200	8,500	9,300	9,384
<b>Stamp paper supplied from Central Store</b>		46,700	44,000	59,500	58,638
<b>TOTAL</b>		1,76,000	1,71,000	1,78,000	1,82,948
<b>Imperial Share—One-half</b>		88,000	85,000	89,000	91,474
<b>Provincial Share—One-half</b>		88,000	86,000	89,000	91,474

(a) The estimates are reviewed by Commissioners and the contingent expenditure is controlled by them except for charges connected with the "Carriage of Plain Paper" which are countersigned by Divisional Judges.



DETAILED ACCOUNT NO. 6A.—STAMPS.—SUPERINTENDENCE.

Vide APPENDIX, PAGE 119.

	Numbers.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment—	2	2	Clerks, 2 (10)	240		0		240		219	
					240		240		240		219
Contingencies—			Service Postage and Telegram Charges	6,030		5,000		5,045		5,267	
			Carriage of stamp boxes	12,742		15,600		11,155		12,011	
			Purchase of furniture	476		300		456		518	
			Miscellaneous	1,955		1,400		2,404		2,109	
			For rounding		21,203		22,360		19,960		19,905
					43						
Total					21,400		22,600		20,200		20,124

7.—EXCISE. (a)

	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
District Executive Establishment	7A	Rs. 2,22,000	Rs. 1,63,000	Rs. 1,67,000	Rs. 1,59,833
Distilleries	7B	26,000	23,000	25,000	25,358
TOTAL		2,48,000	1,86,000	1,92,000	1,85,191
Imperial Share—One-half		1,24,000	93,000	96,000	92,596
Provincial Share—One-half		1,24,000	93,000	96,000	92,595

(a) The estimates are received through the Financial Commissioners and the contingent expenditure is controlled by them.

DETAILED ACCOUNT NO. 7A.—EXCISE.—DISTRICT EXECUTIVE ESTABLISHMENT.

Vide APPENDIX, PAGE 119.

			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment—	28	30	District Establishments.							
			Inspectors, 1 (250), 3 (200), 10 (150), 16 (100)	47,400		47,000		42,000		47,082
	61	62	Sub-Inspectors, 8 (50), 17 (65), 27 (50), 10 (10)	41,940		36,600		41,520		36,167
	20	28	Clerks, 14 (25), 14 (20), and allowance 50	7,610		8,100		7,790		8,503
	117	115	Servants, 114 (9), and 1 (7)	12,396		12,800		12,636		12,768
			Lump provision for increments to Excise peons	1,000		...		...		...
			Opium Defective Establishment—Temporary Establishment.	50,000		2,000		6,000		1,047
	8	7	Charas Establishment at Leh, 1 (250), 1 (50), 1 (30), 1 (10), 2 (8), 1 (6)	4,230		4,000		4,230		3,693
			Bonus to Government Servants	...		...		...		—32
			Deduct—Amount recoverable from Kashmir Durbar	1,120		...		1,120		...
					1,63,456	1,11,400		1,13,656		1,09,228
Allowances—			Travelling Allowance	30,500		30,000		26,400		29,361
			Compensation for dearness of food	...	30,500	30,000		26,400		25
Supplies and Services—			Rewards	11,500		6,000		11,600		5,819
			Petty Construction and Repairs	200	11,700	2,100		2,100		...
						8,100		13,700		5,819
Contingencies—			Service Postage and Telegram Charges	1,900		1,000		1,450		1,196
			Other Charges	14,000		12,400		12,000		12,766
			Pay of menials	100		100		...		49
			Cost of Stores purchased in England	...	16,000	...		13,450		1,389
						13,500				15,400
					2,21,656			1,67,206		
			For rounding		344			206		
Total					2,22,000	1,63,000		1,67,000		1,59,833

DETAILED ACCOUNT NO. 7B.—EXCISE.—DISTILLERIES.

Vide APPENDIX, PAGE 119.

				Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment—	1	1	Superintendent 1 (260)	3,120		3,000		2,880		3,657	
	5	4	Inspectors, 1 (150) and 3 (100)	5,400		6,000		7,200		9,872	
	7	10	Sub-Inspectors, 3 (65) and 5 (50), 2 (80)	7,260		4,700		4,560		4,594	
			Clerks	...		...		...		18	
	25	28	Servants, 5 (12), 23 (9)	3,204		2,600		2,880		2,671	
			½ share of the pay of the Inspector of Distilleries	3,400		3,300		3,200		...	
					22,384	19,600		20,720		20,812	
					3,500	3,800		4,100		3,550	
Allowances—			Travelling Allowance	...		...		...		824	
			Cost of Stores obtained from England	...		100		...		172	
Contingencies—			Miscellaneous	...		100		180		...	
					25,884					996	
			For rounding		116						
Total					26,000	23,000		25,000		25,358	

## 10.—ASSESSED TAXES. (a)

	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
		Rs.	Rs.	Rs.	Rs.
Collection of Income Tax	10A	11,000	11,000	11,000	10,728
Imperial Share—one-half		6,000	6,000	6,000	5,364
Provincial Share—one-half		5,000	5,000	5,000	5,364

(a) The estimates are received through the Financial Commissioners, and the contingent expenditure is controlled by Commissioners of Division.

## DETAILED ACCOUNT No. 10A.—ASSESSED TAXES—COLLECTION OF INCOME TAX.

Vide APPENDIX, PAGE 119.

	Numbers.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment—	29	29	Clerks, 22 (25), 7 (20), and Winter Allowance (50)	8,330		9,100		8,330		9,090	
			Temporary Establishment	1,400		1,400		1,089		1,378	
	4	4	Servants, 1 (10), 1 (8), & 1 (6) for 3½ months, 1 (7) for 6 months, allee. (20).	299		100		299		53	
					10,029		10,600		9,718		10,521
Allowance—			Travelling Allowance	200		200		340		102	
			Compensation for dearness of food	...		...		...		...	
					200		200		340		109
Contingencies—			Miscellaneous		272		200		327		98
					10,501				10,885		
			For rounding		499				615		
			Total		11,000		11,000		11,000		10,728

## 11.—FOREST (b).

	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
		Rs.	Rs.	Rs.	Rs.
PROVINCIAL.					
A.—Conservancy and Works	11A	5,71,000	4,94,000	5,28,000	3,28,696
B.—Establishments	11B	4,90,000	1,86,000	1,97,000	1,70,481
TOTAL		10,61,000	6,80,000	7,25,000	4,99,177

## DETAILED ACCOUNT No. 11A.—FOREST.—A—CONSERVANCY AND WORKS.

SUMMARY.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Timber and other produce removed from the Forests by Government Agency			1,63,200		1,57,900		1,82,200		1,08,536	
II.—Timber and other produce removed from the Forests by Consumers or Purchasers			9,200		6,900		6,700		6,378	
III.—Confiscated drift and waif wood			10,500		12,900		13,900		17,835	
V.—Rent of leased Forests and Payments to share-holders in Forests managed by Government			66,000		58,100		44,700		46,996	
VI.—Live and Dead Stock			39,500		20,000		39,300		13,020	
VII.—Communications and Buildings			1,61,100		1,38,800		1,38,800		55,920	
VIII.—Demarcation, Improvement, and Extension of Forests			1,12,400		90,700		90,700		63,768	
IX.—Miscellaneous			9,500		8,700		11,400		16,243	
				5,71,400			5,27,700			
For rounding				400			300			
				5,71,000		4,94,000		5,28,000		3,28,696
DETAILS.										
I.—Timber and other produce removed from the Forests by Government Agency—										
Timber			19,200		19,000		17,400		10,331	
Firewood and Charcoal			63,000		68,600		89,200		39,420	
Bamboos			1,300		1,400		1,800		1,548	
Grass and other minor produce			79,700		68,900		74,000		57,237	
Total Timber, etc., by Government Agency			1,63,200		1,57,900		1,82,200		1,08,536	
VI.—Live and Dead Stock—										
Purchase of Cattle			400		...		...		187	
Feed and keep of Cattle			900		500		200		288	
Purchase of Stores, Tools, and Plant			38,200		19,500		39,100		12,545	
Total Live and Dead Stock			39,500		20,000		39,300		13,020	
VII.—Communications and Buildings—										
Roads and Bridges			69,000		52,500		59,000		25,263	
Buildings			87,900		81,000		77,500		27,402	
Other works			4,200		5,800		2,300		3,255	
Total Communications and Buildings			1,61,100		1,38,800		1,38,800		55,920	

(b) Under the control of the Conservator of Forests.

DETAILED ACCOUNT NO. 11A.—FOREST.—A—CONSERVANCY AND WORKS— <i>contd.</i>								
		Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>VIII.—Demarcation, improvement, and extension of Forests—</b>								
Demarcation . . . . .		6,100		5,300		5,000		3,315
Compensation for land and rights . . . . .		200		9,000		100		251
Surveys . . . . .		200		400		200		...
Working Plans . . . . .		800		2,000		700		469
Sowing and Planting . . . . .		66,800		41,000		46,600		28,064
Protection from Fire . . . . .		7,800		6,000		7,800		6,191
Other works . . . . .		30,500		27,000		29,700		25,478
<b>Total Demarcation, etc.</b> . . . . .			1,12,400		90,700		90,700	63,768
<b>IX.—Miscellaneous—</b>								
Law Charges . . . . .		600		700		600		126
Other Charges . . . . .		8,900		8,000		10,800		16,117
<b>Total Miscellaneous</b> . . . . .			9,500		8,700		11,400	16,243
<b>DETAILED ACCOUNT NO. 11B.—FOREST.—B—ESTABLISHMENTS.</b>								
<i>Vide APPENDIX, PAGE 120.</i>								
	Numbers.							
	1913-14.	1914-15.						
<b>Salaries—</b>								
	1	1	(a) Conservators—					
			1 Grade, 1 (1,900) . . . . .	22,800	27,300	22,800		22,800
			(b) Superior Officers—					
			Deputy Conservators—					
	1	1	1 (1,250) . . . . .	15,000		14,400		
	1	1	1 (1,050) . . . . .	12,600		12,000		
	4	4	II grade 1 (800), 3 (700) . . . . .	34,800		32,760		
	2	2	Extra-Deputy Conservators, 1 (800),					
			1 (625) . . . . .	17,100	1,20,000	15,600		1,21,929
	6	6	Assistant Conservators—					
			1 (580), 2 (540), 1 (500), 2 (460) . . . . .	36,960		33,600		
	11	11	Extra-Assistant Conservators, 1 (550),					
			1 (470), 1 (410), 1 (370), 1 (350),					
			1 (310), 5 (150) . . . . .	38,520		37,080		
			Deduct—For Probable savings . . . . .	26,980		8,440		
			(c) Subordinate Forest and Depot		1,50,800		1,59,800	1,44,729
			Establishments—					
<b>Establishments—</b>	52	52	Forest Rangers, 3 (150), 5 (125),					
			7 (100), 13 (80), 14 (60), 10 (50)	49,860		49,860		
	29	29	Deputy Rangers, 5 (40), 9 (35),					
			15 (30) . . . . .	11,580		11,580		
	66	66	Foresters, 23 (25), 24 (20), 19 (15)	16,080		16,080		
	794	94	Forest Guards, 172 (10), 258 (9),		1,54,000			1,48,596
			364 (8) . . . . .	53,448		53,448		
	65	65	Rakha Guards (1) . . . . .	780		780		
	...	...	Temporary Establishment . . . . .	2,856		2,876		
	1	1	Sub-Assistant Surgeon (85) . . . . .	1,020		1,020		
			Deduct—Probable Savings . . . . .	1,65,624	...	1,65,444		
			For rounding . . . . .	6,624	...	6,480		
			(d) Office Establishment—	1,59,000	1,54,000	1,58,900		1,48,596
	43	42	Clerks, 1 (150—200), 4 (80—100), 5					
			(80—80), 7 (50—60), 6 (40—50),	25,336		25,224		
			6 (30—40), 7 (25—30), 6 (20—25)	156		156		
	1	1	Infirmary (13) . . . . .	4,704		4,704		
	54	54	Peons, 1 (10), 11 (8), 42 (7) . . . . .					
			Temporary Establishment—					
	46	42	Clerks, 3 (50), 3 (40), 8 (30), 1 (35)	12,960	49,000	13,920		
			12 (25), 11 (15), 1 (10) 3 (20) . . . . .					
	56	61	Servants, 24 (8), 36 (7), 1 (9) for	5,391		5,004		
			7 months . . . . .					
			Add on account of annual increment	453		792		
			and officiating allowances . . . . .	49,500		49,800		46,579
			Bonus to Government servants . . . . .	...	...	...		52
<b>Allowances—</b>			(e) Deputation and Special Allowances—		2,08,500	2,08,000	2,08,700	1,95,027
			Allowance to students undergoing training in					
			the Dehra Dun Forest School . . . . .					
			Do. to an Asstt. Supdt., Hill States,					
			Bushahr Division (200) . . . . .	12,200	12,800	16,200		13,427
			Hill allowance to Office Establishment					
			Winter Allowance, Kulu Division . . . . .					
			Allowance to Hospital Assistants . . . . .					
			Charge Allowance . . . . .					
			Allowance to Government Stipendiary Students					
			Personal Allowance . . . . .	12,200	12,800	16,200		13,427
			<b>Travelling Allowances—</b>					
			a. Conservators . . . . .	2,500	4,000	3,000		3,940
			b. Superior Officers . . . . .	34,000	37,500	31,000		34,576
			c. Subordinate Forest and Depot Estabts. . . . .	31,300	32,100	28,800		30,918
			d. Office Establishments . . . . .	9,700	9,700	9,900		9,195
				77,500	89,700	83,300	88,900	78,629
<b>Contingencies—</b>			a. Stationery . . . . .	1,300	1,100	1,730		1,370
			b. Carriage of Tents and Records . . . . .	10,000	9,900	9,040		9,619
			c. Rents, Rates, and Taxes . . . . .	4,900	4,700	5,110		4,528
			d. Official Postage . . . . .	9,800	8,900	9,690		8,934
			f. Sundries . . . . .	15,000	15,000	14,030		14,218
					41,000	39,600	39,600	38,669
			<b>Total B Establishment</b> . . . . .		4,90,000	4,86,000	4,97,000	4,70,481

## 12.—REGISTRATION. (a)

	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
PROVINCIAL.		Rs.	Rs.	Rs.	Rs.
District Charges	12 A	1,27,000	1,18,000	1,18,000	1,17,843

(a) The estimates are received through the Inspector-General of Registration, by whom the contingent expenditure is controlled.

DETAILED ACCOUNT NO. 12A.—REGISTRATION.—DISTRICT CHARGES.

Vide APPENDIX, PAGE 120.

	Numbers.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment—	54	58	Sub-Registrars, 1 (70), 1 (50), 3 (40), 53 (30)	21,960		20,000		20,520		20,140	
	178	178	Clerks, 3 (50), 17 (30), 11 (25), 30 (20), 2 (18), 86 (15), 27 (5), 1 (10) for 6 months, 1 (5) for 6 months, winter allowance Rs. 75 per annum	36,117		37,000		36,405		37,702	
	57	59	Servants, 1 (8), 53 (7)	4,968		4,800		4,800		4,828	
			Clerks paid from copying fees	303		300		303		245	
			Bonus to Government servants	...		...		...		157	
			Temporary Establishment	...		550		200		148	
			Lump provision for revision of Establishment and for temporary Establishment, etc.	8,300		...		3,200		...	
Allowances—			Commission to Sub-Registrars	51,965	71,648	53,000	62,650	50,200	65,488	52,299	63,206
			Travelling Allowances	245		250		250		263	
			Compensation for dearness of food	...	52,210	...	53,250	...	50,450	41	52,608
Contingencies—			Service Postage and Telegram Charges	485		350		500		342	
			Office Expenses and Miscellaneous	2,410		1,720		2,100		1,655	
			Pay of menials	...	2,895	30	2,100	...	2,600	37	2,634
					1,26,753				1,18,538		
			For rounding		247				538		
			<b>Total</b>		1,27,000		1,18,000		1,18,000		1,17,843

## 13.—INTEREST ON ORDINARY DEBT

	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
Interest on Provincial Advance and Loan Accounts	1,95,000	1,80,000	1,91,000	1,94,443

## 14.—INTEREST ON OTHER OBLIGATIONS.

IMPERIAL.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
	Rs.	Rs.	Rs.	Rs.
Interest on Civil Engineers' Provident Fund	6,000	5,700	20,000	9,786
Interest on Educational Funds	500	500	500	500
Interest on Police Officers' Provident Fund	1,000	900	1,200	1,342
Interest on Cemetery Endowment Fund	1,500	1,500	1,600	1,636
Interest on General Provident Fund—Civil	47,000	43,000	48,000	34,327
Do. Do. —P. W. Officers	4,000	58,400	43,700	50,083
Do. other Miscellaneous Provident Fund	...	...	...	777
<b>Total</b>	1,20,000	1,10,000	1,15,000	98,451

## 18.—GENERAL ADMINISTRATION.

	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
<i>IMPERIAL.</i>		Rs.	Rs.	Rs.	Rs.
Civil Offices of Account and Audit . . . . .	18A	4,28,100	4,33,800	4,34,200	4,41,327
Currency Department . . . . .	18B	41,900	38,200	41,800	34,776
Total Imperial . . . . .		4,70,000	4,70,000	4,76,000	4,76,103
<i>PROVINCIAL.</i>					
Salary of the Lieutenant-Governor (8,333) . . . . .		96,000	98,700	96,000	96,000
Staff and Household of the Lieutenant-Governor . . . . .	18C	50,800	60,600	60,600	62,454
Expenditure from Contract Allowance . . . . .	18D	1,07,500	1,27,500	53,000	63,751
Tour Expenses . . . . .	18E	7,100	9,000	7,100	10,555
Legislative Council . . . . .		10,000	8,000	10,000	6,295
Civil Secretariats . . . . .	18F	3,00,700	3,34,800	2,99,400	3,20,178
Financial Commissioners, etc. . . . .	18G	2,54,800	2,37,600	2,48,100	2,42,004
Commissioners . . . . .	18H	2,89,000	2,89,600	2,89,300	2,87,504
Civil Offices of Account and Audit . . . . .	18A	90,100	84,200	94,500	85,695
Royal Visit (Delhi Coronation Durbar) . . . . .		...	...	...	70,479
Total Provincial . . . . .		12,06,000	12,50,000	11,58,000	12,44,915
TOTAL . . . . .		16,76,000	17,20,000	16,34,000	17,21,018

## DETAILED ACCOUNT NO. 18A.—GENERAL ADMINISTRATION.—CIVIL OFFICES OF ACCOUNT AND AUDIT (a)

Numbers.			Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
			Rs.	Rs.	Rs.	Rs.
1913-14.	1914-15.	IMPERIAL.				
<b>Salaries—</b>						
1	1	Accountant-General (2,500) <sup>1</sup>	28,800		34,690	24,240
2	2	Deputy ditto (1,050), 1 (1,100) <sup>1</sup>	25,272		24,890	20,280
7	7	Assistant Accountants General, 1 (1,100), 1 (950), 1 (850), 1 (600), 1 (500), 1 (450), 1 (300)	57,000		46,130	54,720
1	1	Chief Superintendent (600)	7,200		7,690	6,840
2	2	Exchange Compensation Allowance	1,613		1,100	750
1	1	Hony. Asstt. Examiner, 1 (450)	5,400		3,280	5,400
1	1	Chief Accountant, 1 (570)	6,540		11,140	6,480
			1,32,125		1,29,220	1,27,710
<b>Establishment—</b>						
8	7	Superintendents, 1 (450), 1 (400), 1 (350), 1 (300), and 2 (275), 1 (250)	27,600			30,300
20	17	Accountants, 1 (350—20—450), 6 (250—15—340), 3 (160—10—210), 7 (80—7—150)	49,353		98,540	55,872
8	7	Asstt. Supdts., 2 (200), 2 (175), 3 (150)	11,400			16,200
Clerks—						
		1 (100—120), 8 (80—100), 10 (60—80), 10 (50—60), 10 (40—50), 13 (30), 9 (25), 1 (50)	38,076			30,408
223	213	1st grade, 7 (125)	10,500		1,44,990	10,500
		2nd " 10 (100) P. A., 3 (20)	12,720			12,720
		3rd " 14 (80), P. A., 8 (5)	13,920			14,040
		4th " 15 (70), P. A., 2 (15)	12,960			13,860
		5th " 18 (60)	12,960			12,960
		6th " 25 (50), P. A., 5 (5)	15,300			16,644
		7th " 29 (40)	13,920			14,880
		8th " 33 (30)	11,880			13,320
58	59	Servants, 5 (15), 4 (10), 39 (8), 6 (7), 1 (12), 1 (11), 2 (9), 1 (16)	6,312		6,180	6,132
		Temporary Establishment	23,683		22,790	23,208
8	9	Apprentices, 8 (25)	2,400		2,350	2,400
		Bonus to Government servants	...		...	...
		Share of Accountants Establishment and contribution charged to Railway.	...		...	...
			2,55,992		2,74,850	2,82,444
<b>Allowances—</b>						
		Travelling Allowance of Officers	6,000		6,000	4,500
		Ditto of Estabt.	4,000	10,000	4,000	2,250
					10,000	6,750
<b>Contingencies—</b>						
		Service Postage and Telegram Charges	10,000		9,840	8,000
		Section-writing	...		...	...
		Hot and Cold Weather Charges	1,000		1,000	1,000
		Liveries to Peons	400		400	400
		Cost of books, etc.	...		...	...
		Miscellaneous	7,706		7,890	7,106
		Pay of menials	600		600	600
		Telephone Charges	...		...	...
			19,706		19,730	17,106
		For rounding	4,27,823 277			4,34,010 190
			4,28,100		4,33,800	4,34,200
		Total Imperial Carried over				

(a) The contingent expenditure is under the control of the Accountant General.

PUNJAB—EXPENDITURE.

DETAILED ACCOUNT No. 18A.—GENERAL ADMINISTRATION.—CIVIL OFFICES OF ACCOUNT AND AUDIT—*contd.*

Numbers.			Budget Estimate, 1911-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.		
	1913-14.	1914-15.	Rs.	Rs.	Rs.	Rs.		
TOTAL IMPERIAL BROUGHT FORWARD			4,28,100	4,33,800	4,34,200	4,41,327		
PROVINCIAL.								
Salaries--	1	1	Examiner of Local Funds, 1 (700)	8,400	8,200	7,800	7,800	
			Local allowance, (200)	2,100	2,400	2,400	2,400	
Establishment--	1	1	Exchange Compensation Allowance	525	510	188	175	
				11,325	11,110	10,688	10,475	
	11	11	Senior Auditors, 3 (200--250), 9 (150--200)	26,400	} 39,350	25,500	} 41,634	
	11	13	Junior Auditors, 3 (90--120), 8 (60--85), 2 (45--60)	12,204		11,052		
	4	4	Clerks in Central Audit Section, 1 (150 --200), 1 (45--60), 1 (40--55), 1 (25 --40)	3,276		3,840		
				1,428		1,428	1,559	
	15	15	Servants, 14 (8), 1 (7)	6,192		9,408	2,047	
			Temporary Establishment		49,500	48,520	52,188	48,566
Allowances--			Travelling Allowance of Officers	1,500	1,500	2,000	1,227	
			Ditto of Establt.	25,000	20,600	27,000	22,887	
					26,500	22,100	29,000	24,114
Contingencies--			Miscellaneous		2,800		2,650	2,540
			For rounding		25		26	
			Total Provincial		90,100	84,200	94,500	85,695
			Total		5,18,200	5,18,000	5,28,700	5,27,022

DETAILED ACCOUNT No. 18B.—GENERAL ADMINISTRATION.—CURRENCY DEPARTMENT. (a)

<i>Establishment—</i>	2	2	Clerks, (200), 1 (300)	6,000		6,000		6,000	6,000	
	39	39	Ditto, 1 (75), 2 (60), 5 (50), 4 (40), 4 (35), 8 (30), 6 (25), 4 (20—1—25), 2 (20), 3 (25)	16,152		16,100		16,104	16,104	
	14	14	Servants, 1 (7), 2 (12), 1 (10), 10 (8)	1,452		1,450		1,452	1,200	
			Temporary Establishment	13,650		8,000		13,650	5,629	
						31,550		37,206	29,105	
<i>Supplies and Services—</i>			Purchase of Chests, Locks, Boxes, etc.		37,254				420	
			Freight on Remittances		500		500		192	
								600		612
<i>Contingencies—</i>			Service Postage and Telegram Charges	2,000		2,000		1,800	1,827	
			Hot and Cold Weather Charges	300		300		300	372	
			Liveries to Peons	50		10		65		
			Purchase of Furniture	100		100		100	62	
			Repair of Furniture	100		100		100	70	
			Carriage of Stationary Boxes	130		130		100	22	
			Cost of Books, etc.	36		30		36	85	
			Other Items	1,384	4,100	1,480		1,400	2,546	
			Telephone Charges				4,150		75	5,059
			For rounding		46			33		
			<b>Total</b>		41,300		36,200		41,800	34,776

(a) The contingent expenditure is controlled by the Commissioner of Paper Currency

DETAILED ACCOUNT No. 18C.—GENERAL ADMINISTRATION.—STAFF AND HOUSEHOLD OF THE LIEUTENANT-GOVERNOR. (b)

<i>Salaries—</i>	1	1	Private Secretary (827-14)+(350)	14,134		13,100		11,890	15,639	
	1	1	Exchange Compensation Allowance	883		900		743	653	
					15,017		14,000		12,633	16,292
<i>Establishment—</i>	4	4	Clerks, 1 (200), 1 (80), 1 (50), 1 (34)	4,368		4,450		4,344	4,605	
	31	31	Servants, 3 (20), 2 (15), 1 (10), 14 (7), 2 (9), 9 (8)	3,456		3,350		3,456	3,233	
					7,824		7,800		7,800	7,928
<i>Allowances—</i>			Travelling Allowance of Retiring Lieutenant-Governor			700		3,000		
			Sumptuary Allowance of Lieutenant-Governor	6,000		6,000		6,000	6,000	
			Hill Journey Allowances	2,800		2,800		2,800	2,568	
			Furniture Allowance	8,940		18,400		18,400	18,885	
<i>Contingencies—</i>					17,740		27,900		30,200	27,448
			Miscellaneous	2,359		2,900		1,767	3,507	
			Motor Car charges	8,000		8,000		8,000	7,279	10,786
					10,359		10,900			
			For rounding		140				200	
			<b>Total</b>		50,800		60,600		60,600	62,454

(b) The contingent expenditure is under the control of the Private Secretary.



DETAILED ACCOUNT NO. 18D.—GENERAL ADMINISTRATION.—EXPENDITURE FROM CONTRACT ALLOWANCE.									
			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Household charges . . . . .			2,000		4,200		3,000		4,524
Tour charges . . . . .			97,200		1,17,500		44,700		53,342
Hill Journey allowances . . . . .			300		300		300		365
Hill Journey charges . . . . .			8,000		5,500		5,000		5,320
<b>Total</b>				1,07,500		1,27,500		53,000	63,751
DETAILED ACCOUNT NO. 18E.—GENERAL ADMINISTRATION.—TRAVELLING EXPENSES.									
SUMMARY.									
<b>Lieutenant-Governor and Private Secretary—</b>									
Travelling allowance and purchase and repair of tents, etc.			4,100		4,000		4,100		4,953
<b>Civil Secretariat. (a)</b>									
Travelling and Deputation Allowances of Establishment			3,000		5,000		3,000		5,602
<b>Total</b>				7,100		9,000		7,100	10,555
(a) The expenditure is under the control of the Chief Secretary to the Government of the Punjab.									
DETAILED ACCOUNT NO. 18F.—GENERAL ADMINISTRATION.—CIVIL SECRETARIATS. (b)									
		Numbers	Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.
		1913-14.	1914-15.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>PROVINCIAL.</b>									
<b>Salaries—</b>									
	1	1	Chief Secretary (3,000)*	34,560		34,560	34,560		38,021
	2	2	Secretaries, 1(1,800)*, 1(1,700)*	38,016		38,450	41,472		40,188
	3	3	Under-Secretaries, 2(1,000)*, 1(800)*	32,256		31,700	32,256		34,276
	2	2	Local allowance to Secretaries, 2 (250)*	5,700		5,280	7,200		...
	1	1	Mir Munshi, 1 (500)	5,000		6,000	6,000		7,805
	6	8	Exchange Compensation Allowance	6,314		7,470	6,708		8,301
	1	1	Lump provision for Officers on special duty	9,960		46,120	10,700		53,073
	...	1	Registrar (610)	7,320		7,420	7,200		7,313
			<b>English Office.</b>						
			A Section—		1,40,186	1,77,000	1,46,096		1,68,977
		3	3 Clerks (350—500)	15,360			14,400		
		3	4 " (220—350), 150, 5(100), 5(75)	14,400			10,800		
		8	20 1(225), 4(200),	31,800			18,132		
		1	1 Short hand writer (210)	2,520			3,000		
			B Section—						
		7	1 Clerks (160—200)	2,112			11,040		
		7	3 " (110—150)	5,304					
		7	4 " (80—100)	4,560			7,632		
		11	5 " (60—75)	4,356			9,180		
		10	10 " (45—55)	6,480			6,482		
		9	9 " (35—40)	4,152			4,140		1,00,490
		10	10 " (25—30)	3,456			3,504		
		4	4 Restorers (20)	960	1,07,500		960		
			<b>Urdu Gazette Department.</b>						
		1	1 Lithographic Writer (20)	240			240		
		1	1 Mohurir (15)	180			180		
			<b>Persian Office.</b>						
		1	1 Naib Mir Munshi, 1 (160—200)	2,304			2,304		
		10	10 Translators, 1 (120—160), 1(100—120), 2(70), 1(65), 2(50), 2(60), 1(80)	8,892			9,228		
		1	1 Clerk, 1 (30)	360			360		
		53	53 Servants (varying from 15 to 7)	5,678	5,700		5,808		5,851
			Temporary Establishment	230	1,100		...		502
				1,13,354					
				12,500		1,14,800	1,08,240		1,06,843
<b>Allowances—</b>			Hill Journey Allowances . . . . .		12,500	12,500	12,500		12,795
<b>Contingencies—</b>			Rents, Rates, and Taxes . . . . .	...			400		240
			Service Postage and Telegram Charges	17,000		16,700	17,000		16,540
			Purchase of Books, etc. . . . .	3,500		2,500	2,500		1,125
			Subscriptions to Newspapers . . . . .	...			...		1,861
			Hill Journey Charges . . . . .	900		950	700		1,271
			Liveries to Peons . . . . .	800		80	80		1,262
			Hot and Cold Weather Charges . . . . .	1,200		1,400	1,100		1,445
			Purchase and Repair of Furniture . . . . .	1,500		2,000	1,200		1,792
			Carriage of Stationery . . . . .	200		150	150		...
			Telephone Charges . . . . .	1,854		1,400	1,396		884
			Section-writing . . . . .	1,400		520	1,600		964
			Miscellaneous . . . . .	5,300		3,900	5,000		3,390
			Pay of Menials . . . . .	1,200		1,400	1,400		1,191
			Cloth for Records . . . . .	...		...	...		92
			Country stationery . . . . .	...	34,854	31,000	32,526		6
			For rounding		194		38		31,563
<b>Total</b>				3,00,700		3,34,800	2,99,400		3,20,178

(b) The contingent expenditure is controlled by the Chief Secretary to the Government of the Punjab.

## DETAILED ACCOUNT No. 18G—GENERAL ADMINISTRATION—FINANCIAL COMMISSIONERS, IIC (a)

	Numbers		PROVINCIAL	Budget Estimate, 1911-12		Revised Estimate, 1913-14		Actual Estimate, 1913-14		Actual, 1912-13	
	1913-14	1914-15		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Salaries—</b>	2	2	Financial Commissioners (3,500)¹	80,410		81,000		80,410		80,410	
	2	2	Secretaries, (1,300)¹ and (1,233½)¹	29,181		27,000		31,111		33,000	
			Local allowance to Secretaries	3,000							
	2	2	Assistant Secretary and Clerk of Court (800), (500)	13,000		15,000		15,000		15,101	
	1	1	Exchange Compensation Allowance	5,024		1,900		5,384		5,112	
					131,015		128,700		136,805		137,522
<b>Establishment—</b>			<b>English Office</b>								
	1	1	Deputy Superintendent (300—400)	4,080				5,400			
	3	3	Clerks (250—300)	10,080				1,800			
	2	2	" (200—250)	5,880				5,700			
	5	5	" (150—200)	11,040				11,400			
	4	4	" (120—140)	6,384				6,288			
	4	4	" (80—110)	5,112				5,040			
	14	14	" (60—75)	12,351				12,420			
	11	11	" (30—50)	6,072		6,830		5,928			65,907
			<b>Vernacular Office.</b>								
	1	1	Deputy Clerk of Court (150—200)	2,040				1,920			
	2	2	Translators (120—150), (80—110)	2,760				2,700			
	1	1	Record keeper (70)	840				810			
	3	3	Mohums, 1 (35), 1 (30), 1 (35)	1,080				1,080			
	42	42	Servants, 5 (10), 1 (15), 28 (8), 6 (7), 2 (12)	1,200		4,260		4,200			1,212
			Record Room Temporary Establishment	381		320		381			1
<b>Allowances</b>			Travelling Allowance of Officers	5,500	72,990	5,150	71,410	5,000	72,000	2,097	70,513
			Ditto of Establt	1,700		1,050		1,700		1,259	
			Hill Journey Allowances	1,700		4,200		1,300		3,158	
<b>Supplies and Services—</b>			Purchase of Lents	1,150	11,300	1,900	10,700	1,900	11,300	221	9,114
<b>Contingencies—</b>			" of Maps	700		500		1,200		171	
			Contract Contingencies—		1,850		2,400		3,100		100
			Purchase of Furniture	500		500		700		1,197	
			Printing Stationery	1,100		2,000		1,400		314	
			Repair of Furniture	300		800		300		801	
			" of Lents	500		00		00		508	
			Carriage of Stationery	30		130		350		2,037	
			Hot and Cold Weather Charges	800		1,000		800		1,256	
			Extra Tent-pitchers	1,000		00		1,000		300	
			Cloth for Records	100		100		100		144	
			Petty Miscellaneous Charges	2,550		1,000		2,550		1,003	
			Service Postage and Telegram Charges	11,000		10,000		10,000		810	
			Hill Journey Charges	700		510		600		190	
			Rents, rates, and Taxes	185		210		100		200	
			Town Charges (including carriage of Lents and Records)							1,729	
			Liveries to Peons							523	
			Cost of Books, etc.	800		1,200		800		789	
			Miscellaneous	13,355		4,520		7,275		1,120	
			Pay of Menials	648		700		615		507	
			Telephone charges			150				150	
			European store		34,188		24,590		2,973	30	21,395
					2,54,982				2,48,149		
			Fo rounding		182				49		
			<b>TOTAL</b>		2,54,800		2,37,600		2,18,100		2,42,004

(a) The contingent expenditure is under the control of the Financial Commissioners.

## DETAILED ACCOUNT No. 18H.—GENERAL ADMINISTRATION.—COMMISSIONERS. (b)

Vide APPENDIX, PAGE 121

<b>Salaries—</b>	5	5	Commissioners, 3 (2,750)¹, 2 (2,750) + (fixed Travelling Allowance 250 each)	1,70,040		1,77,000		1,71,720		1,70,557	
			Leave Allowances	2,000				6,000			
			Exchange Compensation Allowance	8,134		8,100		8,067		8,020	
<b>Establishment—</b>	13	13	District and Clerks, 1 (110), 1 (100), 1 (70), 1 (65), 1 (60), 2 (50), 1 (45), 1 (35), 3 (20), 1 (30)	8,100	1,86,174	—500	1,85,100	8,100	1,38,787	—1,079	1,84,577
			<b>English Office.</b>								
	5	5	Head Clerks, 5 (30)¹, +	19,200				19,800			
	5	5	Personal Allowances 2 (50) each	9,120				9,120			
	8	8	Clerks (100—200)	7,320		62,400		7,320			
	12	12	" (50—100)	5,580				5,550			
	3	3	Translators, 2 (80), 1 (110)	3,240				2,880			
	1	1	Record-keeper at Rs. 80 per mensem	900				960			
			<b>Carried over</b>	53,520	1,86,174	61,900	1,85,100	53,760	1,88,787	62,854	1,84,577

(b) The contingent expenditure is controlled by Commissioners of Divisions.



DETAILED ACCOUNT NO 18H—GENERAL ADMINISTRATION—COMMISSIONERS—*contd**Vide* APPENDIX, PAGE 121

Numbers			Budget Estimate 1911-12		Revised Estimate, 1913-14		Budget Estimate, 1913-14		Accounts, 1912-13			
	1911-12	1912-13	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs		
			Brought forward		53,520	1,86,171	(1,900	1,55,100	53,760	1,87,787	62,851	1,84,577
			Vernacular Office									
Establishment— contd:	5	5	Superintendents (150)		9,000			9,000				
	1	1	Translator to Superintendent (60)		720			720				
	5	5	Record-keepers, 5 (50)		3,000			3,000				
	6	6	Mohutis, 5 (30), 1 (25)		2,100			2,100				
	51	55	Servants, 1 (9), 9 (10), 10 (8), 34 (7), 1 (2½)		5,034	5,000		1,098		5,096		
			Temporary Establishment		2,888	2,500		1,821		2,325		
			Record Room Do		360	300		360		257		
			Deduct—Amount recoverable from District and Municipal Funds		71,422			75,152				
					8,980			9,510				
						67,642						70,532
Allowances—			Travelling Allowance of Officers		300	600	61,700	1,100	65,922	563		
			Ditto of Librarian		3,500	3,400		3,000		3,856		
Supplies and Services—			Petty Construction and Repairs		00		4,000	500	1,100			4,419
			Purchase of Lents		2,100	2,600	2,000	1,500	5,000	1,848		1,848
Contingencies—							2,000					
			Contract Contingencies—									
			Purchase of Furniture		1,200	1,000		1,213		1,505		
			Repair of Furniture		300	200		200		333		
			Repair of Lents		200	200		211		104		
			Heat and Cold Weather Charges		1,100	1,100		211		1,330		
			Cloth for Record		200	200				225		
			Petty Miscellaneous Charges		1,100	1,300		1,118		1,633		
			Service Postage and Telegram Charges		1,000	1,200		13,100		12,550		
			Lents, Lates, and Lates		2,200	2,400		285		115		
			Cost of Books etc							424		
			Lent Charges		1,200	1,000		3,000		4,461		
			Lenses to Peons							485		
			Miscellaneous		2,400	2,100		2,500		1,484		
		Pay of Menials		1,000	800		1,648		738			
		Total Purchase of European Stores					200					
		Telephone Charges		700	700				636			
					28,008		28,800		25,131		26,128	
					2,89,001				2,89,210			
					£				60			
			For rounding									
			Total			2,89,000		2,89,600		2,89,800		2,87,504

## 19A.—LAW AND JUSTICE—COURTS OF LAW

	Detailed Account No	Budget Estimate 1914-15	Revised Estimate, 1913-14	Budget Estimate 1913-14	Accounts, 1912-13
		Rs.	Rs	Rs	Rs
Chief Court	19Aa	4,77,700	4,63,800	4,88,100	4,80,466
Law Officers	19Ab	2,78,600	2,50,800	2,21,000	2,37,529
Civil and Sessions Courts	19Ac	17,71,100	16,63,900	16,99,900	16,70,241
Courts of Small Causes	19Ad	51,900	39,700	33,600	41,767
Criminal Courts	19Ae	17,60,200	17,16,100	16,78,500	17,21,421
Refunds		68,500	68,700	64,900	66,123
<b>TOTAL</b>		<b>44,08,000</b>	<b>42,03,000</b>	<b>41,86,000</b>	<b>42,17,547</b>

## DETAILED ACCOUNT No. 19Aa.—LAW AND JUSTICE—COURTS OF LAW.—CHIEF COURT. (a)

	Numbers.			Budget Estimate.		Revised Estimate.		Budget Estimate.		Accounts.	
	1913-14.	1914-15.		1914-15.		1913-14.		1913-14.		1912-13.	
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries—	7	7	Judges, 3 (3,500) <sup>1</sup> , 3 (3,500), 1 (4,000)	2,94,930		2,80,000		2,94,300		2,96,963	
	1	1	Registrar (1,250) <sup>1</sup>	14,400		15,500		14,400		15,251	
	1	1	Deputy Registrar (700)	8,400		9,000		8,400		9,662	
		7	Exchange Compensation Allowance	8,828		9,700		10,252		11,116	
			Local allowance to Registrar, 1 (100) <sup>1</sup>	1,152		...		1,152		...	
			Add for leave allowance	...		...		7,000		...	
					3,27,740		3,14,200		3,36,164		3,32,992
Establishment—	1	1	Superintendent (400—500)	5,880				5,700			
	1	1	Assistant Superintendent (350)	4,200				4,200			
	5	5	Clerks, 2 (250), 3 (200)	13,200				13,200			
	6	6	Assistants, 6 (150)	10,800		80,000		10,800			
	6	5	Ditto, 5 (100)	6,000				7,200		81,562	
	5	5	Clerks, 3 (80), 2 (90)	5,040				5,040			
	44	44	„ 13 (40), 23 (30), 8 (50)	19,320				19,320			
	8	8	Readers (100—200)	13,500				13,500			
	11	11	Translators, 1 (250), 6 (100—200), 4 (75)	15,300		15,800		15,300		16,455	
	71	70	Servants, 2 (15), 1 (12), 7 (10), 53 (8), 7 (7)	7,020		8,300		7,140		8,480	
			Local allowance	660		...		804		...	
			Temporary Establishment	18,900		19,000		17,460		12,861	
			Garden Estab., 1 (10), 4 (7), 1 (40)	...		...		936		...	
					1,19,820		1,23,100		1,20,660		1,19,358
Allowances—			Travelling Allowance of Officers	600		100		600		179	
			Ditto of Establishment	300		100		300		162	
			Allowance for editing the "Punjab Record"	1,800		1,800		1,800		1,858	
			Allowances to Witnesses and Jurors	200		200		200		63	
					2,900		2,200		2,900		2,037
Contingencies—			Contract Contingencies—								
			Purchase of Furniture	2,200		2,000		2,200		1,764	
			Repair of Furniture	600		600		600		736	
			Hot and Cold Weather Charges	2,500		2,000		2,700		2,565	
			Carriage of Stationery	1,000		600		1,000		659	
			Cloth for Records	200		100		200		90	
			Country Stationery (other than Jail Supplies)	200		100		200		101	
			Paper, etc., obtained from Jails	600		1,600		600		1,040	
			Miscellaneous	2,700		3,000		2,700		3,830	
			Service Postage and Telegram Charges	8,400		7,700		8,000		8,464	
			Cost of Books, etc.	...		...		...		2,884	
			Liveries to Peons	400		...		1,400		411	
			Rents, Rates, and Taxes	200		300		300		220	
			Miscellaneous	6,420		4,500		6,800		843	
			Pay of menials	1,500		1,700		852		1,262	
			Purchase of Typewriters	...		...		1,000		...	
			Telephone charges	300		300		...		300	
					27,220		24,300		28,352		26,039
			For rounding		4,77,680				4,88,076		
					20				24		
			Total		4,77,700		4,63,800		4,88,100		4,80,466

(a) The contingent expenditure is controlled by the Registrar of the Chief Court.

## DETAILED ACCOUNT No. 19Ab.—LAW AND JUSTICE—COURTS OF LAW.—LAW OFFICERS.

SUMMARY.									
English Law Officers				88,310		81,080		81,413	75,048
Public Prosecutors				1,90,737	2,79,047	1,69,740		1,39,587	1,62,481
			For rounding		447				
			<b>Total</b>		2,78,600		2,50,800	2,21,000	2,37,529
DETAILS.									
<b>Salaries—</b>			<b>English Law Officers. (b)</b>						
	1	1	Legal Remembrancer (2,030) <sup>1</sup>	23,040		23,040		23,040	23,040
	1	1	Government Advocate (1,440)	17,280		17,160		16,560	16,440
	1	1	Assistant ditto (680)	8,160		6,900		7,080	7,421
	1	1	Exchange Compensation Allowance	1,440		1,440		1,440	1,440
			Lump provision for Official Trustees	2,400		...		...	...
			Carried over		52,320		43,540	43,720	43,341

(b) The contingent expenditure is controlled by the Legal Remembrancer.

DETAILED ACCOUNT No. 19Ab.—LAW AND JUSTICE—COURTS OF LAW.—LAW OFFICERS—*contd.*

Vide APPENDIX, PAGE 122.

	Numbers.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			Brought forward		52,320		48,540		48,720		48,341
<i>Establishment—</i>	1	1	Superintendent (200—300) . . . . .	3,600		3,600		3,600		8,905	
	1	1	Head Clerk (100—150) . . . . .	1,800		1,800		1,680			
	7	7	Clerks, 1 (90), 1 (75), 1 (40), 1 (30), 2 (25), 1 (20) . . . . .	3,650		3,650		3,680			
	10	10	Servants, 1 (15), 1 (9), 1 (7), 7 (8) . . . . .	1,044		1,050		984			984
			Lump provision for revision of Establishment . . . . .	420		...		...		...	
					10,524		10,100		9,924		9,889
<i>Allowances—</i>			Hill journey allowances . . . . .	1,500		1,420		1,500		1,410	
			Travelling Allowance of Officers . . . . .	2,000		1,780		2,000		1,964	
			Ditto of Estab. . . . .	100		100		100		119	
<i>Supplies and Services—</i>					3,600			3,600			3,493
<i>Contingencies—</i>			Charges for conducting Government Suits . . . . .								
			Contract Contingencies—		18,000		15,000		15,000		6,928
			Purchase of Furniture . . . . .	200		...		200		126	
			Repair of Furniture . . . . .	20		...		20		57	
			Hot and Cold Weather Charges . . . . .	200		...		200		219	
			Country Stationery . . . . .	50		...		50		64	
			Carriage of Stationery . . . . .	15		900		15		...	
			Cloth for Records . . . . .	15		...		15		1	
			Miscellaneous . . . . .	400		...		400		440	
			Service Postage and Telegram Charges . . . . .	1,000		1,000		1,000		1,016	
			Cost of Books . . . . .	...		...		...		1,303	
			Liveries to peons . . . . .	...		...		...		24	
			Law Charges in Pauper Suits . . . . .	...		...		...		203	
			Miscellaneous . . . . .	1,750		2,000		2,034		1,509	
			Section writing charges . . . . .	...		...		...		1,047	
			Telephone charges . . . . .	...		...		...		150	
			Pay of Menials . . . . .	216		220		216		223	
					3,866		4,120		4,200		6,397
					88,310				81,444		
			For rounding . . . . .	...				31			
			Total English Law Officers. Public Prosecutors. (a)		88,310		81,060		81,413		75,048
<i>Allowances—</i>	16	22	Allowances (100) . . . . .	26,400		20,700		19,200		24,254	
			Fees . . . . .	1,41,630		1,40,000		1,10,700		1,29,847	
			Travelling Allowance . . . . .	9,577		8,800		9,407		8,272	
			Lump provision for Extra Public Prosecutors . . . . .	12,500		...		...		...	
					1,90,277		1,69,500		1,39,307		1,62,393
<i>Contingencies—</i>			Miscellaneous . . . . .	...	...	...		...		...	88
			Total Public Prosecutors . . . . .		1,90,737		1,69,710		1,39,587		1,62,481

DETAILED ACCOUNT No. 19Ac.—LAW AND JUSTICE—COURTS OF LAW.—CIVIL AND SESSIONS COURTS. (a)  
Vide APPENDIX, PAGE 122.

SUMMARY.									
DIVISIONAL AND SESSIONS JUDGES . . . . .				7,66,000		5,96,000		4,01,300	5,68,739
DISTRICT JUDGES . . . . .				1,60,200		2,17,300		2,70,900	2,75,531
SUBORDINATE JUDGES . . . . .				2,65,200		2,28,700		2,32,800	2,27,828
MUNSIFFS . . . . .				3,14,200		3,11,000		3,01,800	3,12,781
PROCESS-SERVING ESTABLISHMENT . . . . .				2,66,200		2,63,300		2,65,300	2,68,087
JUDICIAL RECORD ROOM CHARGES . . . . .				20,800		17,600		17,800	17,107
BONUS TO GOVERNMENT SERVANTS . . . . .				...		...		...	—137
LUMP PROVISION FOR MENIAL ESTABLISHMENT . . . . .				1,000		...		...	...
DITTO FOR THE IMPROVEMENT OF LIBRARIES AND FURNITURE OF COURTS . . . . .				37,500		...		...	...
Total . . . . .					17,71,100		16,63,900		16,99,900
									16,70,241
DETAILS.									
<i>Salaries—</i>			Divisional and Sessions Judges. Lump provision for District and Sessions Judges . . . . .	...		...		68,000	
	2	2	Divisional Judges, 1st grade, 2 (2,750) <sup>4</sup> . . . . .	63,360				53,280	
	3	4	Ditto, 2nd grade, 2 (2,500) <sup>4</sup> , 2 (1,600) . . . . .	96,000				76,800	
	4	5	Ditto, 3rd grade, 4 (2,250) <sup>4</sup> , 1 (2,250) . . . . .	1,30,680		4,20,000		1,03,680	
	6	10	Ditto, 4th grade, 1 (1,800), 4 (1,200), 5 (1,800) <sup>4</sup> . . . . .	1,82,380				1,13,472	
	11	15	Exchange Compensation Allowance . . . . .	22,207		20,200		16,492	18,396
			Lump provision for leave do. . . . .	...		...		25,000	...
					4,95,217		4,40,200	4,56,724	4,07,975
<i>Establishment—</i>	15	15	Clerks of Courts (150) . . . . .	27,000				27,000	
	15	15	Translators (75) . . . . .	13,500				13,500	
	15	15	Readers (100) . . . . .	18,000		1,02,000		18,000	
	16	16	Clerks, 15 (75), 1 (100) . . . . .	14,700				14,700	
	61	61	15 (50), 2 (40), 25 (30), 1 (25), 3 (20), 15 (35) . . . . .	26,280				26,280	
	93	93	Servants, 34 (8), 56 (7), 2 (9), 1 (10) . . . . .	8,304		8,000		8,268	8,473
			Temporary Establishment . . . . .	720		3,000		...	2,933
			Lump provision for the District and Sessions Judges scheme . . . . .	41,400		...		...	...
					1,49,904		1,13,000	1,07,748	1,16,133
			Carried over . . . . .		6,45,121		5,53,200	5,64,472	5,24,108

(a) The contingent expenditure is controlled by Divisional Judges.

DETAILED ACCOUNT No. 19Ac.—LAW AND JUSTICE—COURTS OF LAW.—CIVIL AND SESSIONS COURTS—*contd.*

Vide APPENDIX, PAGE 123.

	Numbers.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Allowances—</b>			Brought forward								
			Travelling Allowance of Officers	8,120	5,45,121	8,600	5,53,200	8,070	5,64,472	8,663	5,24,108
			Ditto of Establt.	4,390		4,100		4,130		4,725	
					12,510		12,700		12,500		13,388
<b>Contingencies—</b>			Contract Contingencies—								
			Purchase of Furniture	2,623				2,623		2,463	
			Repair of Furniture	155				455		719	
			Hot and Cold Weather Charges	5,036		10,800		5,036		5,614	
			Cloth for Records	417				417		807	
			Miscellaneous	816				916		1,132	
			Rents, Rates, and Taxes	370		210		360		256	
			Service Postage and Telegram Charges	1,885		10,400		10,193		11,023	
			Section-writing	790		1,350		1,409		1,319	
			Tour Charges	647		400		693		456	
			Cost of Books, etc.	3,812		1,700		2,309		1,720	
			Liveries to Peons	452		400		847		385	
			Other Charges	4,095		2,000		2,591		2,235	
			Pay of menials	1,856		2,350		1,488		2,084	
			Telephone Charges	150		...		...		...	
			Lump provision for the purchase of furniture and for Contract Contingencies for the Courts of the new District and Sessions Judges	16,000		...	30,100	...	29,340	...	31,243
			For rounding		48,408 39				12		
			<b>Total Divisional and Sessions Judges</b>		7,06,000		5,96,000		6,06,300		5,68,739
<b>Salaries—</b>	7		District Judges, 1st grade, 5 (1,500) <sup>1</sup> , 2 (1,000)	...		78,000		1,10,100		1,05,383	
	5		Exchange Compensation Allowance	...		4,000		5,400		5,438	
<b>Establishment—</b>	75	76	Clerks of Courts and Readers, 27 (85), 27 (75), 4 (50), 17 (30), 1 (25)	60,660			82,000		1,15,800		1,10,821
	42	43	Mohurirs, varying from 30 to 20, and winter allowance (50)	14,690		77,000		14,390		78,781	
	126	26	Servants (varying from 10 to 2)	10,908		11,140		10,920		11,365	
			Temporary Establishment	2,148		740		1,874		1,019	
			Entertainment of Establishment for Lower Courts	...		...		1,000		...	
				...	88,406	...	88,850		87,744		91,195
<b>Allowances—</b>			Travelling Allowances of Officers	9,560		11,600		8,515		10,247	
			Ditto of Establt.	3,794		4,000		3,320		4,283	
			Pushto allowances	...		...		...		600	
			Compensation for dearness of food	...		...		...		28	
				...	13,354	...	15,600		11,835		15,158
<b>Supplies and Services—</b>			Purchase of Tents	322		...		...		11	
<b>Contingencies—</b>				...	322	...		...		11	
			Contract Contingencies—								
			Purchase of Furniture	1,505				1,505		2,784	
			Repair of Furniture	256		6,130		256		428	
			Hot and Cold Weather Charges	2,386				2,386		2,778	
			Cloth for Records	123				123		398	
			Miscellaneous	951				951		440	
			Rents, Rates, and Taxes	773		670		1,585		1,240	
			Service Postage and Telegram Charges	26,142		28,890		25,870		26,946	
			Pay of menials	1,476		2,090		1,226		2,022	
			Cost of Books, etc.	7,039		6,420		5,600		6,394	
			Purchase and Repair of Furniture	3,933		5,600		4,579		5,014	
			Hot and Cold Weather Charges	4,059		3,730		3,838		3,570	
			Tour Charges	815		590		685		663	
			Cloth for Records	360		210		157		151	
			Liveries to Peons	686		750		720		761	
			Other petty Charges	7,576		5,740		6,010		4,757	
			Insolvency Court Charges	16		...		28		...	
				...	58,146	...	60,820		55,510	...	58,846
			For rounding		1,69,228 28				2,70,898 2		
			<b>Total District Judges</b>		1,60,200		2,47,300		2,70,900		2,75,581
<b>Salaries—</b>			<b>Subordinate Judges. (a)</b>								
			Extra Judicial Asst. Commrs.—								
	3	2	1st Grade (800)	19,200				28,800			
	2	3	2nd " (700)	25,200		1,25,910		16,800		1,27,746	
	5	4	3rd " (600)	28,800				36,000			
	12	12	4th " (500)	72,000				72,000			
	10	11	Sub-judges (400)	52,800		1,02,790		48,000		1,00,082	
	12	11	" (300)	39,600				43,200			
			Lump deduction for probable savings	12,000		...		12,000		...	
			Lump provision for District Judges and Session Judges Scheme	39,600		...		...		...	
					2,65,200		2,28,700		2,32,800		2,27,828
			<b>Total Subordinate Judges</b>								

(a) Extra Judicial Assistant Commissioners and Sub-Judges have no separate establishment. The cost of establishment, allowances, and contingencies are included under "Judicial Establishment, Criminal Courts."

DETAILED ACCOUNT No. 19Ac.—LAW AND JUSTICE—COURTS OF LAW.—CIVIL AND SESSIONS COURTS—*concl'd.*  
*Vide APPENDIX, PAGES 119 AND 123.*

	Numbers.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Munsiffs.											
Salaries—	14	14	Munsiffs, 1st grade (250) . . .	42,000		1,99,400		42,000		2,02,833	
	20	20	" 2nd " (200) . . .	48,000				48,000			
	51	51	" 3rd " (175) includes 1 for six months.	1,06,050	1,06,050		1,09,400	1,07,100			2,02,833
Establishment—	175	176	Clerks, 60 (20), 81 (40), 26 (25), 4 (10), 20 (15) . . .	63,360		64,700		62,700		64,623	
	126	129	Servants, 129 (7) . . .	10,836		11,280		10,584		10,931	
			Temporary establishment . . .	3,681		720		804		544	
Allowances—			Travelling Allowances of Munsiffs	12,517	77,877	13,180	76,700	11,242	74,088	12,214	76,098
			Ditto of Establt.	2,483		1,920		2,037		1,954	
Supplies and Services—			Compensation for dearness of food	...	15,000	...	15,100	...	13,279	122	14,290
Contingencies—			Petty Construction and Repairs . . .		100		100		10		117
			Rents, Rates, and Taxes . . .	1,392		1,340		1,841		1,104	
			Service Postage and Telegram Charges	13,000		10,580		12,334		9,648	
			Office Expenses and Miscellaneous . . .	6,183		6,300		5,488		6,336	
			Cost of Books . . .	3,974		960		1,835		1,739	
			Pay of menials . . .	666	25,220	520	19,700	840	22,338	621	19,448
					3,14,247			3,06,815			
			For rounding . . .		47			15			
			Total Munsiffs . . .		3,14,200		3,11,000		3,06,800		3,12,786
Process-Serving Establishment.											
Establishment, etc.—	15	15	Divisional Courts—								
	31	32	Bailiffs and Nazirs 14 (20), 1 (25)	3,660		3,740		3,600		3,937	
			Peons (7) . . .	2,688		2,900		2,604		2,869	
			Travelling Allowance . . .	100		60		100		42	
					6,448						
	251	265	District Courts—				6,700		6,304		6,848
			Bailiffs and Nazirs, 1 (200), 1 (150), 1 (100), 2 (80), 1 (50), 1 (35), 27 (25), 26 (20), 67 (15), 86 (10), 50 (8), 1 (30), 1 (25) for 8 months, winter allowances (175) . . .	50,595		52,150		49,123		53,035	
	915	800	Peons, 939 (7), 1 (8) winter allowances (220) . . .	74,992		78,200		77,080		78,709	
			Travelling Allowance . . .	670		650		875		732	
			Compensation for dearness of food	...	1,26,257	...	1,31,000	...	1,27,078	326	1,32,802
	39	39	Commr., Dy. Commrs.' Courts, etc.—								
			Bailiffs and Nazirs, 6 (66½), 1 (63½), 5 (60), 5 (53½), 9 (50), 1 (55½), 3 (15), 5 (20), 2 (8), 1 (25), 1 (20) . . .	21,618		21,300		20,982		21,964	
	36	36	Peons (7) . . .	3,024		2,700		3,024		2,892	
			Travelling Allowance . . .	...	24,642	100	24,100	100	24,106	6	24,862
	266	290	Munsiffs' Courts—								
			Bailiffs and Nazirs, 6 (20), 98 (15), 126 (10), 58 (8), 1 (25) for 6 months, 1 (25) for 8 months . . .	40,118		34,850		37,478		35,883	
	831	811	Peons (7) . . .	68,124		66,380		69,804		67,315	
			Travelling Allowance . . .	565		270		540		266	
			Compensation for dearness of food	...		...		...		111	
					1,08,807		1,01,500		1,07,822		1,03,575
			For rounding . . .		2,66,154			2,65,310		10	
			Total Process-Serving Establt. . .		2,66,200		2,63,300		2,65,300		2,68,087
Judicial Record Room Charges.											
Establishment—	112		Temporary Establishment—								
			{ Clerks . . . . .	17,617	17,617	13,070		15,770		12,914	
			{ Servants . . . . .				13,070		15,770		12,914
Allowances—			Commission to Clerks of Court . . .		763		1,070		580		1,511
Contingencies—			Miscellaneous Expenses . . .	2,408		2,020		2,908		2,029	
			Pay of menials . . .	...	2,406	1,440		...		952	
			Compensation for dearness of food	...		...	3,460	...	2,908	1	2,982
					20,789				19,258		
			For rounding and savings . . .		11				1,458		
			Total Judicial Records . . .		20,800		17,600		17,800		17,407

## PUNJAB—EXPENDITURE.

DETAILED ACCOUNT No. 19Ad.—LAW AND JUSTICE—COURTS OF LAW.—COURTS OF SMALL CAUSES. (a)  
Vide APPENDIX, PAGE 123.

	Numbers.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Salaries—</b>	2	3	Judges, 1 (600), 1 (700), 1 (1,250) <sup>1</sup>	30,000		18,400		13,200		17,153	
	1	1	Ex. compensation allowance	900		200		...		...	
<b>Establishment—</b>	6	6	Clerks, 3 (100—200), 3 (50—100), winter allowance 100	9,800	30,900		18,600		13,200		17,153
	7	7	3 (25), 1 (20), 3 (30).	2,220				9,100			
	6	6	Readers, 1 (75), 2 (50), 1 (40), 2 (30), winter allowance (100)	3,400		15,200		2,220		17,717	
	13	13	Servants, 3 (8), 10 (7), winter allowance (80)	1,208		1,200		3,400		1,803	
			Temporary Establishment	...		...		1,208		47	
			Insolvency Court Establishment	...		...		...		...	
	4	4	Clerks, 1 (40), 1 (35), 1 (20), 1 (15)	1,320		1,300		1,320		1,269	
<b>Allowances—</b>			Travelling Allowance of Officers	50	17,748	50	17,700	50	17,248	53	20,836
			Ditto of Establt.	250		300		100		279	
<b>Contingencies—</b>			Contract Contingencies—		300		350		150		332
			Purchase of Furniture	50		200		50		212	
			Repair of Furniture	10		20		10		22	
			Hot and Cold Weather Charges	1,385		800		1,385		797	
			Cloth for Records	20		50		20		47	
			Country Stationery	305		800		305		906	
			Carriage of Stationery	...		30		...		34	
			Other Charges	30		100		30		232	
			Rents, Rates, and Taxes	90		90		90		90	
			Service Postage and Telegram Charges	530		400		400		453	
			Office Expenses and Miscellaneous	324		300		460		1	
			Cost of Books	...		...		...		132	
			Pay of menials	236		260		248		320	
			Telephone charges	...	2,980	...	3,050	...	3,007	200	3,416
			For rounding		51,928				33,605		
			<b>Total</b>		51,900		39,700		33,600		41,767

## DETAILED ACCOUNT No. 19Ae.—LAW AND JUSTICE—COURTS OF LAW.—CRIMINAL COURTS. (a)

SUMMARY.											
General Establishments.				15,26,070		14,84,700		14,48,900		14,86,450	
Judicial Establishment.				2,34,130		2,31,400		2,29,600		2,35,118	
Bonus to Government Servants				...		...		...		—147	
<b>Total</b>					17,60,200		17,16,100		16,78,500		17,21,421
DETAILS.											
<b>General Establishment.</b>											
<b>Salaries—</b>	Dy., Asst. and Extra Asst. Commrs.—Moiety of Salaries transferred from "3.—Land Revenue—Charges of District Administration" (page 23)				(b)		(b)		(b)		(b)
<b>Establishment—</b>	Establt. of Dy. Commrs., etc.—Part cost transferred from "3.—Land Revenue—Charges of District Administration" (page 24)				7,50,726		7,16,700		7,12,000		7,26,246
<b>Allowances—</b>	Sub-divisional Allowance, moiety—see "3.—Land Revenue" (page 23)			10,686	2,02,436		2,05,500		1,96,997		2,10,784
	Local allowance do.			288		7,000		7,464		6,011	
	Travelling Allowance of Officers			60,010		59,550		57,465		57,600	
	Ditto of Establt.			30,071		32,800		33,252		33,101	
	Compensation for dearness of food			...		...		...		361	
	Pushto and Bilochi allowance			1,152		1,080		1,152		2,032	
<b>Supplies and Services—</b>	Diet and Road Money to Witnesses			2,17,307	1,02,207	2,14,270	1,00,700	2,04,395	99,333	2,14,503	98,920
	Conveyance of Corpses and Wounded Persons			3,500		3,830		2,643		3,675	
	Expenses of Jirgas			8,133		7,780		5,304		4,443	
	Fees for conducting post-mortem examination			537		590		295		383	
	Purchase of tents			8,816		7,780		5,279		5,881	
	Petty construction and repairs			150		150		...		...	
<b>Contingencies—</b>	Repair of Furniture			1,990	2,38,443	2,310	2,34,400	1,872	2,17,916	2,450	2,28,885
	Repair of Tents			1,335		1,250		1,279		1,421	
	Hot and Cold Weather Charges			11,300		13,040		10,300		12,919	
	Cloth for Records			1,148		2,330		1,051		2,288	
	Petty Miscellaneous Charges			1,614		650		1,473		375	
	Office Expenses and Miscellaneous, Class B			24,658		23,320		25,110		23,064	
	Rents, Rates, and Taxes			3,323		4,920		3,422		3,720	
	Service Postage and Telegram Charges			1,01,765		99,840		95,173		92,524	
	Section-writing			32,670		35,080		23,469		33,727	
	Other Charges (C. Contingencies)			200		...		600		75	
	Telephone Charges			235		200		300		198	
	Purchase of furniture			15,968		12,830		15,434		12,082	
	Liveries to peons			1,558		1,200		1,499		1,111	
	Tour Charges			21,147		20,790		22,305		22,030	
	Cost of Books			11,111		7,500		13,093		11,039	
	Pay of menials			2,038		2,140		1,527		2,578	
	Purchase of furniture for newly created office			200		...		...		12	
	For rounding				2,32,258		2,27,400		14,49,162		2,21,618
	<b>Total General Establishment.</b>				15,26,070		14,84,700		14,48,900		14,86,450

(a) The contingent expenditure is controlled by Divisional Judges.

(b) Includes Rs. 30,05½, 24,600, 30,324 and 25,606 on account of exchange compensation allowance.



DETAILED ACCOUNT NO. 19Ae.—LAW AND JUSTICE.—COURTS OF LAW.—CRIMINAL COURTS—*contd.*  
*Vide APPENDIX, PAGE 123.*

			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
Numbers.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			Judicial Establishment.							
Establishment—	115	121	Readers and Clerks, 1 (75).							
			1 (65), 43 (60), 76 (50) .	78,240	}			74,880	}	
	199	207	Do. 4 (40), 48 (30), 76 (25), 79 (20).							
			Local allowance (150) . . . .	61,110			59,070			1,45,087
	79	83	Servants, 75 (7), 8 (8), winter allowance (40) . . . .	7,108		6,950		6,772		6,950
	179	186	Hony. Magte.'s Mohurirs, 1 (50), 1 (40), 58 (25), 124 (20), 1 (10), 1 (25) for 3 months winter allowance 8 . . . .							
			Do. Servants, 156 (7), 4(8), 1(7) for 6 months, winter allowances 16 . . . .	48,443		46,690		46,463		44,476
	157	161	Temporary Establishments . . . .	13,546		12,200		13,182		11,848
			Record Room Charges . . . .	14,694		14,390		18,252		17,212
			Honoraria to Mohurirs attached to Hony. Magistrate's Court.	10,193		9,500		10,200		9,505
			800		...		800		...	
				2,34,134				2,29,619		
				4				19		
Total Judicial Establishment .				2,34,130		2,31,400		2,29,600		2,35,118

**19B.—LAW AND JUSTICE—JAILS. (a)**

<i>PROVINCIAL.</i>		Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
Jails		19Ba	13,07,900	12,04,500	10,88,000	11,91,964
Jail Manufactures		19Bb	1,91,000	1,55,000	1,14,500	1,22,641
Refunds		...	500	500	500	
<b>TOTAL</b>			15,00,000	13,60,000	12,03,000	13,14,605

DETAILED ACCOUNT NO. 19Ba.—LAW AND JUSTICE—JAILS.—JAILS.

SUMMARY.						
<b>Establishment—</b>						
Inspector-General and Establishments		43,900	46,240	46,700	40,368	
Superintendents		59,881	61,700	62,162	65,737	
Jailors, Deputy and Assistant Jailors		66,024	64,620	64,956	65,524	
Clerical, Educational, and Mechanical Establishments		1,500	1,920	1,500	2,716	
Warder Establishment		1,78,883	1,75,270	1,76,711	1,81,536	
Menial and other Establishments		21,600	19,000	21,540	17,048	
Medical Establishment		23,804	23,180	23,856	24,863	
Bonus to Government servants		...	...	...	122	
Lump provision for organization of Jail Establishments		5,508	...	8,700	...	
<b>Dietary charges</b>						
		4,03,660	3,91,930	4,06,125	4,04,514	
<b>Hospital charges</b>						
		5,23,500	4,26,390	3,45,300	4,15,180	
<b>Clothing and bedding of prisoners</b>						
		48,300	59,670	44,900	50,275	
<b>Sanitation charges</b>						
		95,000	83,900	62,500	83,289	
<b>Charges for moving prisoners</b>						
		14,000	14,000	12,000	11,257	
<b>Miscellaneous services and supplies</b>						
		46,500	53,300	45,490	52,598	
<b>Travelling Allowances</b>						
		1,14,350	1,25,600	99,750	1,27,482	
<b>Contingent charges</b>						
		3,170	6,900	3,150	6,704	
<b>Extraordinary charges for Live-stock, tools and plant</b>						
		34,218	29,890	35,195	27,161	
<b>Lump provision for Scheme for providing means of subsistence for prisoners on release from jail</b>						
		25,000	12,320	24,100	13,504	
		...	...	9,324	...	
		13,07,698		10,87,834		
		202		166		
<b>For rounding</b>						
<b>TOTAL</b>		13,07,900	12,04,500	10,88,000	11,91,964	
<b>Re-distribution of the above—</b>						
Superintendence		46,900	46,240	46,700	46,368	
Central Jails		5,79,129	5,00,150	4,44,941	4,65,226	
District Jails		5,85,502	5,59,890	4,87,940	5,91,024	
Lock-ups		86,879	94,990	80,529	86,113	
Reformatory		3,780	3,230	3,700	3,111	
Bonus to Government Servants		...	...	...	122	
Lump provision for reorganization of Jail Establishment.		5,508	...	8,700	...	
Lump provision for scheme for providing means of subsistence for prisoners on release from jail		...	...	9,324	...	
		13,07,698		10,87,834		
		202		166		
<b>For rounding</b>						
<b>TOTAL</b>		13,07,900	12,04,500	10,88,000	11,91,964	

(a) The contingent expenditure is controlled by the Inspector-General of Prisons.





## DETAILED ACCOUNT NO. 19Ba.—LAW AND JUSTICE—JAILS.—JAILS—cont'd.

Vide APPENDIX, PAGE 121.

	Numbers.		Establishment—cont'd.	Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			WARDER ESTABLISHMENT.								
Central Jails—	123	126	Warders (varying from 100 to 9)		61,440		61,350		61,764		59,757
District Jails—	839	854	Warders (varying from 25 to 9)		1,15,488		1,12,760		1,13,064		1,20,645
Lock-ups—	15	16	Warders (varying from 12 to 7)		1,955		1,160		1,883		1,134
			<b>Total Warder Establishment</b>		1,78,883		1,75,270		1,76,711		1,81,536
			MENIAL AND OTHER ESTABLISHMENTS.								
Central Jails—	1	1	Matron (15)	180		170		180		194	
	23	23	Servants (varying from 30 to 5)	2,796		1,940		2,796		1,971	
			Contingent Guards	8,500		2,880		8,500		4,538	
District Jails—	25	26	Matrons 25 (20), 1 (9)	3,108	11,476	2,740	4,930	2,988	11,476	2,808	6,703
	21	21	Servants 1 (12), 2 (10), 1 (8), 2 (5), 5 (3), 6 (2), 1 (1), 2 (4), 1 (7)	1,116		250		1,116		758	
			Contingent Guards	5,360		10,080		5,300		6,435	
					9,584		13,070		9,464		10,001
Lock-ups—			Servants				340				341
Reformatory Establishment—	5	5	Servants (10)		600		600		600		603
			<b>Total Menial and other Establishment.</b>		21,630		19,000		21,540		17,648
			LUMP PROVISION FOR REORGANISATION OF JAIL ESTABLISHMENT.						8,700		
			MEDICAL ESTABLISHMENT.								
Central Jails—	8	8	Sub-Assistant Surgeons 3 (30), 4 (45), 1 (55)	3,900		4,110		4,800		5,679	
	8	8	Allowance to do., 8 (20)	1,920		1,900		1,920		1,550	
	4	4	Compounders and Dressers, 1 (12), 2 (13), 1 (15)	636		750		624		740	
District Jails—	16	16	Sub-Assistant Surgeons, 3 (80), 1 (65), 2 (55), 6 (45), 4 (30)	9,660	6,456	8,030	6,780	9,540	7,344	9,736	7,969
	25	26	Allowances to do., 3 (15), 22 (10), 1 (30)	3,540		3,730		3,420		3,181	
	12	13	Compounders and Dressers, 1 (18), 8 (10), 3 (12), 1 (20)	1,848	15,048	1,650	13,470	1,752	14,712	1,626	14,593
Lock-ups—	7	7	Allowance to Assistant Surgeons, 3 (15), 3 (10), 1 (5)	960		1,470		960		1,209	
	6	6	Allowance to Hospital Assistants, 5 (10), 1 (5)	660		1,310		660		927	
Reformatory Establishment—	1	1	Compounder, (15)		1,620		2,780		1,620		2,136
					180		170		180		165
			<b>Total Medical Establishment</b>		23,304		23,180		23,856		24,863

DETAILED ACCOUNT NO. 19Ba.—LAW AND JUSTICE—JAILS—*cont'd.*

		Budget Estimate, 1914-15		Revised Estimate, 1913-14		Budget Estimate 1913-14.		Accounts, 1912-13	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Central Jails—</i>	<b>Dietary charges.</b>								
	Rations (5,500 Prisoners) . . . . .	2,00,000				1,45,000			
	Miscellaneous Dietary Charges . . . . .	7,500				7,100			
	Garden and Agricultural expenses . . . . .	1,000				800			
	Proportionate share of Dairy expenses . . . . .	150				150			
			2,09,850		1,91,440		1,53,350		1,64,282
<i>District Jails—</i>	Rations (7,500 Prisoners) . . . . .	2,01,000				1,43,000			
	Miscellaneous Dietary Charges . . . . .	7,200				6,800			
	Garden and Agricultural expenses . . . . .	2,100				1,800			
	Proportionate share of Dairy expenses . . . . .	50				50			
			2,13,350		1,80,560		1,51,650		2,08,817
<i>Lock-ups—</i>	Rations (1,000 Prisoners) . . . . .		40,300		48,390		10,300		42,081
	<b>Total Dietary charges</b> . . . . .		5,23,500		4,20,390		3,15,300		4,15,180
<i>Central Jails—</i>	<b>Hospital Charges.</b>								
	Sick diet and extras for Patients . . . . .	11,000				9,200			
	Cost of extra or special diet, etc., for Prisoners in weak health, but not in Hospitals . . . . .	4,900		21,840		4,900		17,628	
	Medicines and Hospital Equipment . . . . .	6,800				6,600			
	Proportionate share of Dairy expenses . . . . .	4,500		13,500		4,500		10,173	
			27,200		35,430		25,200		27,801
<i>District Jails—</i>	Sick diet and extras for Patients . . . . .	7,000				6,200			
	Cost of extra or special diet, etc., for Prisoners in weak health, but not in Hospitals . . . . .	4,400		12,140		1,100		13,685	
	Medicines and Hospital Equipment . . . . .	7,100				7,000		8,786	
	Proportionate share of Dairy expenses . . . . .	2,600		11,800		1,500			
			21,100		24,240		19,700		22,471
	<b>Total Hospital Charges</b> . . . . .		48,300		59,670		11,900		51,275
	<b>Clothing and bedding of prisoners.</b>								
	Central Jails . . . . .	40,000		37,350		37,600		43,160	
	District Jails . . . . .	41,000		41,020		22,100		31,910	
	Lock-ups . . . . .	5,000		5,530		1,500		5,214	
	<b>Total Clothing, etc.</b> . . . . .		95,000		83,900		62,500		83,289
	<b>Sanitation Charges</b>								
	Central Jails . . . . .	5,700		8,680		4,700		4,347	
	District Jails . . . . .	8,300		5,920		7,300		6,910	
	<b>Total Sanitation Charges</b> . . . . .		14,000		14,600		12,000		11,257
<i>Central Jails—</i>	<b>Charges for Moving Prisoners .</b>								
	Transfer Charges or road subsistence for Convicts and under-trial Prisoners . . . . .	10,000		10,950		10,000		10,767	
	Transportation Charges . . . . .	1,200		270		1,200		250	
<i>District Jails—</i>	Transfer Charges or road subsistence for Convicts and under-trial Prisoners . . . . .		11,200		11,220		11,200		11,017
	Transportation Charges . . . . .	15,000		20,440		14,000		19,631	
		300		380		290		333	
			15,300		20,820		14,290		19,964
<i>Lock-ups—</i>	Transfer charges and road subsistence for Convicts and under-trial Prisoners . . . . .		20,000		21,260		20,000		21,617
	<b>Total Charges for Moving Prisoners</b> . . . . .		46,500		53,300		45,490		52,598

DETAILED ACCOUNT No. 19Ba—LAW AND JUSTICE—JAILS.—JAILS—*concl'd.*

		Budget Estimate, 1914-15		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Central Jails—</i>	Miscellaneous Services and Supplies.								
	Lighting . . . . .	3,800		9,100		8,000		9,092	
	Disciplinary Charges . . . . .	1,500		2,100		1,500		2,082	
	Uniform and Equipment of Warders . . . . .	10,000		10,500		10,000		10,259	
	Money payments as rewards for recapture and service . . . . .	6,400		1,600		2,000		856	
	Execution Charges . . . . .	500		900		500		552	
	Other Miscellaneous Services and Supplies . . . . .	28,600		38,400		26,000		34,856	
<i>District Jails—</i>			55,800		62,600		48,000		57,727
	Lighting . . . . .	11,200		17,000		11,000		11,537	
	Disciplinary Charges . . . . .	3,300		2,100		3,300		2,537	
	Uniforms and Equipment of Warders . . . . .	10,000		11,000		9,500		14,927	
	Money payments as rewards for recapture and service . . . . .	9,600		2,400		3,700		1,645	
	Execution Charges . . . . .	250		100		250		85	
	Other Miscellaneous Services and Supplies . . . . .	21,400		32,500		21,200		32,741	
<i>Lock-ups—</i>			2,800		3,150		2,800		4,539
	Lighting . . . . .	800		900		800		914	
	Other Miscellaneous Services . . . . .	2,000		2,200		2,000		3,577	
	Petty Construction and Repairs . . . . .			50		...		48	
<i>Reformatory Establishment—</i>	Petty Constructions and Repairs . . . . .			1,750					1,744
	Total Miscellaneous Services, etc.		1,11,350		1,25,600		99,750		1,27,482
	Travelling allowances . . . . .								
	Central Jails . . . . .	1,300		2,700		1,300		2,810	
	District Jails . . . . .	1,780		1,200		1,700		3,801	
	Total Travelling Allowances . . . . .		3,170		6,900		3,150		6,704
	Contingent Charges . . . . .								
<i>Central Jails—</i>	Service Postage and Telegram Charges . . . . .	210		2,500		2,200		2,192	
	Telephone Charges . . . . .	450		600		325		536	
	Current Office Expenses . . . . .	500		100		1,500		533	
	Office Furniture . . . . .	230		380		250		423	
	Reprints and Stationery . . . . .	300				300		36	
	Rent Rates and Taxes . . . . .	210		1,250		2,100		1,143	
	Postage and Freight . . . . .	10		410		168		160	
<i>District Jails—</i>			6,488		5,770		6,813		4,955
	Compensation for loss of food . . . . .			40				281	
	Rents, Rates and Taxes . . . . .	1,800		130		1,800		371	
	Service Postage and Telegram Charges . . . . .	100		1,500		1,500		5,750	
	Telephone Charges . . . . .	300		450		300		523	
	Current Office Expenses . . . . .	1,700		1,780		2,300		5,190	
	Office Furniture . . . . .	720		370		700		300	
<i>Lock-ups—</i>	Reprints and Stationery . . . . .	310				310			
	Postage and Freight . . . . .	96		540		96		236	
			9,526		11,170		10,006		12,741
<i>Reformatory Establishment—</i>	Current office expenses . . . . .			20		...		72	
	Pay of menials . . . . .	15,204		12,220		15,426		8,794	
	Office Expenses . . . . .		15,204		12,240		15,426		8,866
			3,000		710		2,920		599
	Total Contingent Charges . . . . .		34,218		29,890		35,195		27,161
	Extraordinary Charges for live-stock, Tools and Plant . . . . .								
	Central Jails . . . . .	12,000		5,650		12,000		6,636	
<i>Lock-ups—</i>	District Jails . . . . .	13,000		6,670		12,100		6,868	
	Total Extraordinary Charges, etc. . . . .		25,000		12,320		24,100		13,504

## DETAILED ACCOUNT No. 19Bb.—LAW AND JUSTICE—JAILS.—Jail Manufactures.

SUMMARY.							
Clerical Establishment		4,224		4,490		4,488	5,898
Menial and other Establishments		6,690		7,000		5,756	1,957
Supplies and Services		1,60,000		1,27,200		92,000	89,237
Contingencies		20,700		16,250		12,256	25,549
For rounding . . . . .			1,91,620				
TOTAL . . . . .			1,91,600		1,55,000	1,14,500	1,22,641

DETAILED ACCOUNT No. 19Bb.—LAW AND JUSTICE—JAILS. JAIL MANUFACTURES—*contd.*

Vide APPENDIX, PAGE 124

		SUMMARY: <i>contd.</i> Re-Distribution of Jail Manufactures.		Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
				Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.
Central Jails				1,07,541		87,200		62,728		35,034	
District Jails				91,679		7,900		52,211		87,577	
		For rounding		1,07,20				1,11,539			
		Total									
				1,91,600		1,55,000		1,14,500		1,22,641	
		DETAILS.									
		Clerical Establishment (a)									
Central Jails—	1	1	Deputy Superintendent (250)	3,000		3,000		3,000		2,970	
	3	2	Clerks, 1 (52), 1 (50)	1,224		1,100		1,188		1,558	
			Servants	...		...		...		1,370	
			Total Clerical Establishment		1,224		1,100		1,188		5,898
		Menial and other establishments									
Central Jails—	9	8	Paper-makers, Weavers and Dyers, 2 (38), 1 (9), 2 (8), 1 (7), 1 (42), 1 (30)	2,232		2,220		2,220		328	
District Jails—	14	12	Do., 1 (7), 5 (3), 2 (4), 2 (5), 1 (62), 1 (20)	1,464		1,840		1,830		1,143	
Central Jails—			Temporary Establishment	3,000		3,000		800		171	
District Jails			Do. do.	...		...		900		12	
		Total Menial and other establishments			6,696		7,060		5,756		1,057
		Supplies and Services.									
Central Jails—			Purchase of Raw Materials	78,000		63,000		47,500		9,458	
District Jails—			Purchase of Raw Materials	82,000		64,200		44,500		79,779	
		Total Supplies and Services			1,60,000		1,27,200		92,000		89,237
		Contingencies.									
Central Jails—			Miscellaneous Charges	13,085		11,280		7,320		19,206	
District Jails—			Miscellaneous Charges	7,615		4,970		4,975		6,313	
		For rounding						12,295			
		Total Contingencies			20,700		16,250		12,256		25,540

(a) A certain percentage on sale of Jail manufactures is allowed to Jailors' clerks and others attached to Jail manufactures.

## 20.—POLICE. (a)

	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
PROVINCIAL.		Rs.	Rs.	Rs.	Rs.
Superintendence	20A	1,85,900	1,98,000	1,91,800	1,98,733
District Executive Force	20B	52,04,300	49,28,800	50,75,300	49,38,257
Special Police	20C	1,23,000	1,23,800	1,50,800	1,49,186
Railway Police	20D	3,89,200	4,16,400	4,44,700	4,18,411
Criminal Investigation Department	20E	1,34,000	1,56,200	1,22,600	1,19,665
Cattle Pounds	20F	18,100	16,000	22,400	16,178
Miscellaneous		9,500	7,800	8,300	7,626
Refunds		1,000	1,000	2,100	6,318
Total		60,65,000	58,48,000	60,18,000	58,54,374

(a) The only Gazetted Officer of the Police Department who gets rent-free quarters is the Assistant District Superintendent of Police in charge of the Police Training School at Phillour. All members of the Police force, except those employed as office clerks, get free quarters.

## DETAILED ACCOUNT No. 20A.—POLICE.—SUPERINTENDENCE. (a)

	Numbers			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Salaries—</b>	1	1	Inspector-General (2,500) . . . . .	30,000		34,500		33,600		31,594	
	1	1	Personal Assistant to do. (1,000) . . . . .	12,000		12,270		12,000		12,000	
	3	3	Deputy Inspectors-General 1 (1,800), 2 (1,500) . . . . .	57,600		64,570		61,200		68,285	
	5	5	Exchange Compensation Allowance . . . . .	6,017		6,580		6,242		6,521	
			Local Allowance . . . . .	2,400		3,120		2,400		2,400	
					1,08,017		1,21,040		1,15,442		1,20,800
<b>Establishment—</b>	1	1	Superintendent (320) . . . . .	3,840				3,600			
	2	2	Head Clerk 1 (250), 1 (200) . . . . .	5,400				6,000			
	6	6	Clerks (100 to 200) . . . . .	10,800		41,890		11,400		42,194	
	15	15	" (50—100) . . . . .	12,540				12,540			
	19	19	" (15—50) . . . . .	6,060				6,060			
	11	11	Servants, 2 (12), 2 (15), 1 (9), 6 (8) . . . . .	1,332		1,160		1,116		1,049	
			Temporary Establishment . . . . .	...		150		...		...	
					39,972		43,200		40,716		43,243
<b>Allowances—</b>			Travelling and Local Allowance of Officers . . . . .	10,000		5,020		9,200		4,870	
			Ditto ditto of Establt. . . . .	...		2,040		3,000		1,520	
			Hill Journey Allowances . . . . .	3,000		2,640		...		2,631	
					13,000		9,700		12,200		9,021
<b>Supplies and Services—</b>			Petty Construction and Repairs . . . . .	...		1,630		...		930	
<b>Contingencies—</b>			Service Postage and Telegram Charges . . . . .	9,000		7,530		9,000		7,082	
			Rents, Rates, and Taxes . . . . .	4,386		3,790		4,420		5,019	
			Hill Journey Charges . . . . .	200		170		300		18	
			Purchase and Repair of Tents . . . . .	500		1,460		450		1,520	
			Hot and Cold Weather Charges . . . . .	800		520		800		656	
			Purchase and Repair of Furniture . . . . .	700		1,290		700		1,496	
			Cost of Books, etc. . . . .	150		70		150		137	
			Other Contingent Charges . . . . .	6,760		6,020		6,060		6,633	
			Pay of menials . . . . .	612		550		612		483	
			Telephone Charges . . . . .	783		510		460		841	
			Tour Charges . . . . .	1,000		520		500		854	
					24,891		24,060		23,452		25,669
			For rounding . . . . .		1,85,880				1,91,810		
					20				10		
			<b>Total</b> . . . . .		1,85,900		1,98,000		1,91,800		1,98,733

(a) The contingent expenditure is controlled by the Inspector-General of Police.

## DETAILED ACCOUNT No. 20B.—POLICE.—DISTRICT EXECUTIVE FORCE. (a)

Vide APPENDIX, PAGE 124.

SUMMARY.											
<b>District Police—</b>											
Salaries . . . . .				5,65,875		4,70,860		5,55,375		4,99,957	
Police Force . . . . .				34,26,925		30,95,370		33,56,385		31,33,985	
Allowances . . . . .				4,85,628		4,00,720		4,75,040		3,84,903	
Supplies and Services . . . . .				5,50,712		5,39,260		5,50,110		5,58,339	
Contingencies . . . . .				2,30,620		2,27,230		2,27,872		2,29,969	
					52,59,760		47,83,440		51,64,782		48,07,153
<b>Other Police</b> . . . . .					1,44,959		1,45,360		1,10,627		1,31,104
					54,04,719				52,75,409		
			Deduct—Probable Savings . . . . .		2,00,000				2,00,000		
			Deduct—For rounding . . . . .		419				109		
			<b>Total</b> . . . . .		52,04,300		49,28,800		50,75,300		49,38,257
DETAILS.											
	Numbers										
	1913-14.	1914-15.									
<b>Salaries—</b>			<b>District Police.</b>								
			<b>SALARIES.</b>								
			Superintendents—								
	2	2	1st grade (1,200) . . . . .	28,800				28,800			
	4	5	2nd " (1,000) . . . . .	60,000				48,000			
	8	8	3rd " (900) . . . . .	86,400		3,11,480		86,400		3,12,887	
	5	6	4th " (800) . . . . .	57,600				48,000			
	10	8	5th " (700) . . . . .	67,200				84,000			
			Assistant Superintendents—								
	11	13	1st class, 1st grade (500) . . . . .	78,000				66,000			
	10	10	" 2nd " (400) . . . . .	48,000		45,640		48,000		72,831	
	8	8	" 3rd " (300) . . . . .	28,800				28,800			
	4	5	Deputy Supdt., 1st " (500) . . . . .	30,000				24,000			
	7	5	" 2nd " (400) . . . . .	24,000		79,850		33,600		75,876	
	6	5	" 3rd " (300) . . . . .	18,000				21,600			
	6	7	" 4th " (250) . . . . .	21,000				18,000			
	36	26	Exchange Compensation Allowance . . . . .	15,075		13,540		17,175		16,142	
			Probationers . . . . .	...		20,370		...		22,221	
			Local Allowance . . . . .	3,000		...		3,000		...	
			<b>Total Salaries</b> . . . . .		5,65,875		4,70,860		5,55,375		4,99,957
			<b>POLICE FORCE.</b>								
			Inspectors—								
	4	5	Special grade (250) . . . . .	15,000				12,000			
<b>Police Force—</b>	35	35	1st grade (200) . . . . .	84,000		3,64,320		84,000		3,48,613	
	59	59	2nd " (175) . . . . .	1,23,900				1,23,900			
	69	68	3rd " (150) . . . . .	1,22,400				1,24,200			
			Carried over . . . . .	3,45,300		3,64,320		3,44,100		3,48,613	

(a) The contingent expenditure is controlled by the Deputy Inspector-General of Police of the circle.

DETAILED ACCOUNT NO. 20B.—POLICE.—DISTRICT EXECUTIVE FORCE—*contd.**Vide APPENDIX, PAGE 124*

	Numbers		DETAILS— <i>contd.</i> District Police— <i>contd.</i> POLICE FORCE— <i>contd.</i>	Budget Estimate, 1914-15		Revised Estimate, 1913-14		Budget Estimate, 1913-14		Accounts, 1912-13	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Police Force— (contd.)</i>			Brought forward	3 15,300		3,04,320		3 41,100		3 18,613	
			Sub-Inspectors—								
	37	40	1st grade (100)	18,000		..		44,400		...	
	147	151	2nd „ (50)	1 11,960		...		1,11,120		...	
	185	190	3rd „ (70)	1,59,600		5,76,600		1,55,400		5,04,173	
	251	255	4th „ (60)	1 83,600		..		1,82,880		..	
	116	117	5th „ (50)	70,200		..		69,600		..	
	6	6	Sergeants, 1 (100), 2 (90), 3 (80)	6,210		18,040		6,210		27,578	
			Head Constables—								
	433	439	1st grade (20)	1 05,360		...		1,03,920		...	
	756	766	2nd „ (17-8)	1,60,860		4,33,200		1,58,760		4,49,052	
	978	991	3rd „ (15)	1,78,920		...		1,76,040		...	
	180	172	Mounted Constables 172 (9½)	19,608		27,900		21,228		25,167	
	15,230	15,405	Foot Constables (9½)	17,56,170		16,74,710		17,36,220		17,19,132	
	2	2	Servants 2 (7)	168		10		168		—30	
			Compensation for dearthness of food	...		530		...		...	
			Lump provision for replacement of Town watchmen by regular police	1,15,073		..		2,00,000		...	
			Lump Provision for the revision of Police Force	1,32,866		...		16,300		...	
			<b>Total Police Force</b>		34,26,925		30,95,370		33,56,385		31,33,983
<i>Allowances—</i>			<b>ALLOWANCES.</b>								
			Conveyance allowances	1,68,600		1,23,010		1,55,910		1,27,382	
			City Allowances, etc	..		2,610		..		4 162	
			Local Allowances	34,530		36,850		34,530		17,813	
			Allowance to Zaildars	1,150		280		1,150		263	
			Personal Allowances to Police Force	8,500		400		8,550		169	
			Allowances to Court, Inspectors and Station House Officers	..		...		..		51	
			Travelling Allowance of Officers	2,36,000		55,900		2,35,000		57,664	
			Ditto of Establishment			1,72,920				1,67,360	
			Compensation for dearthness of food	..		...		...		2,901	
			Allowances to Mohutis for registration of Vital Statistics	5,000		4,950		4,980		5,075	
			Horse Allowance	30,192		30		30,192		1,799	
			Bonus	...		...		..		—335	
			Bicycle Allowance	1,656		...		1,368		..	
			Fixed Allowance	...		470		...		521	
			Riding Class Charges	...		3,250		...		...	
			Pushku allowance	...		20		...		48	
			<b>Total Allowances</b>		4,85,628		4,00,720		4,75,040		3,84,903
<i>Supplies and Services—</i>			<b>SUPPLIES AND SERVICES.</b>								
			Clothing	1,50,000		1,43,360		1,49,700		1,57,440	
			Foot Equipment (including Ordnance Stores)	60,552		96,880		55,150		88,309	
			Horse Equipment	1,260		...		1,260		...	
			Carriage of Constabulary, Escorts, etc.	1,36,000		1,32,580		1,36,000		1,34,387	
			Rewards	28,900		28,200		24,000		23,526	
			Petty Constructions and Repairs	1,74,000		1,75,380		1,74,000		1,41,388	
			Rewards to Zaildars	...		12,860		10,000		13,289	
			<b>Total Supplies and Services</b>		5,50,712		5,89,280		5,50,110		5,58,339

DETAILED ACCOUNT No. 20B.—POLICE—DISTRICT EXECUTIVE FORCE—*contd.**Vide APPENDIX, PAGE 124.*

		Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CONTINGENCIES.									
Contingencies—	Riding class Charges . . . . .			...		..		3,174	
	Purchase of ambulances . . . . .			...		2,500		...	
	Purchase of Tents . . . . .	7,500		...		7,500		...	
	Tour Charges . . . . .	7,600		4,820		4,730		1,484	
	Rents, Rates, and Taxes . . . . .	33,750		35,050		40,253		36,657	
	Service Postage and Telegram Charges . . . . .	93,000		91,250		89,050		89,828	
	Hot and Cold Weather Charges . . . . .	6,000		5,350		5,160		5,350	
	Purchase and Repair of Furniture . . . . .	7,000		8,690		6,900		9,004	
	Cost of Books, etc. . . . .	2,400		1,610		3,600		1,678	
	Other Miscellaneous Charges . . . . .	30,000		37,890		23,819		36,846	
	Telephone Charges . . . . .	7,500		7,750		7,070		6,970	
	Repair of Arms and Accoutrements, etc. . . . .	7,000		4,610		6,550		6,591	
	Fixed contingencies . . . . .	20,500		18,690		20,060		18,856	
	Pay of menials . . . . .	10,770		11,420		10,650		10,331	
	Chaukidars . . . . .			100		.		.	
Total Contingencies . . . . .			2,30,620		2,27,230		2,27,572		2,20,969
Other Police									
Punitive Police—	Bonus . . . . .	.		.		...		78	
	Punitive Police . . . . .			..		...		14,580	
	Chowkidars for protection of Military Corps . . . . .	60,000		60,000		25,000		..	
			60,000		60,000		25,000		44,658
Police supplied to P. W. Dept	Police supplied to the P. W. D. . . . .		82,552		76,360		85,627		78,286
Other Police—	Police supplied to private persons . . . . .			8,100		...		7,259	
	Do. do Public Department . . . . .	2,407		600		..		901	
			2,407		9,000		..		8,160
Total other Police . . . . .			1,44,959		1,45,360		1,10,627		1,31,104

## DETAILED ACCOUNT No. 20C.—POLICE.—SPECIAL POLICE

SUMMARY									
Border Military Police	(a)	.	.	.	.	.	.	.	.
Baluch Levy (a)	.	.	.	.	.	.	.	.	.
									</

(a) The contingent expenditure is controlled by the Commissioner, Multan Division.



DETAILED ACCOUNT No. 20C.—POLICE.—SPECIAL POLICE—*contd.*

	Numbers.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Police Force—</i>	1	1	Commandant (100) . . . . .	1,200		1,200		1,200		2,582	
	1	1	Exchange Compensation Allowance . . . . .	...		...		...		130	
	1	1	Subadar-Major (130) . . . . .	1,500		1,500		1,500		1,451	
	2	1	Subadars (80) . . . . .	960		1,300		1,020		1,023	
	4	2	Jemadars, 1 (60), 1 (50) . . . . .	1,320		1,350		2,280		1,945	
	19	11	Havildars (16) . . . . .	2,112		2,200		3,648		3,599	
	17	8	Naiks (11) . . . . .	1,056		1,100		2,244		2,258	
	...	...	Sowars . . . . .	...		...		...		4,512	
	350	177	Sepoys (8) . . . . .	16,992		18,000		33,600		25,748	
					25,200		26,650		46,452		44,148
<i>Establishment—</i>	1	1	Clerk (65) . . . . .	780		720		720		715	
	1	1	Armourer (15) . . . . .	180		...		180		...	
	3	3	Servants, 1 (9), 2 (6) . . . . .	252		...		252		428	
					1,212		720		1,152		1,143
<i>Allowances—</i>			Allowance to Havildars, etc. . . . .	648		...		1,002		...	
			Travelling Allowance . . . . .	800		200		1,200		624	
			Good-conduct Allowance . . . . .	3,500		2,700		5,200		4,237	
			Allowances to Shop-keepers . . . . .	120		160		120		120	
			Compensation, Hill duty . . . . .	375		...		1,000		...	
			Other Allowances . . . . .	...		900		...		1,002	
			Compensation for dearness of food . . . . .	...		160		...		808	
			Compensation Allowance . . . . .	...		...		...		191	
					5,443		4,120		8,612		7,072
<i>Supplies and Services—</i>			Clothing . . . . .	980		1,320		1,030		2,200	
			Kit money . . . . .	400		...		1,700		...	
					1,380		1,320		3,630		2,200
<i>Contingencies—</i>			Rents, Rates, and Taxes . . . . .	180		120		180		150	
			Service Postage and Telegram Charges . . . . .	...		110		...		217	
			Purchase and Repair of Furniture . . . . .	...		120		...		156	
			Stationery Charges . . . . .	100		130		120		130	
			Hot and Cold Weather Charges . . . . .	...		40		...		20	
			Other Charges . . . . .	1,750		1,870		2,500		3,493	
			Pay of menials . . . . .	504		700		864		741	
					2,534			3,664			
					35,769		3,090		63,510		4,907
			For rounding . . . . .		69			10			
			<b>Total Baluch Levy</b>		35,700		35,900		63,500		59,470



DETAILED ACCOUNT No. 20D.—POLICE.—Railway Police.											
SUMMARY.				Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
North-Western Railway Police . . . . .				4,54,550		4,47,400		4,51,297		4,14,469	
Rajputana Malwa Railway Rewari-Ferozepur section . . . . .				...		4,500		...		3,942	
Policing Jullundar Doab Jullundar Hosiarpur the Jakhhal Hissar Extension of North-Western Railway . . . . .				1,410		...		16,000		...	
				4,55,960		4,51,900		4,67,297			
Deduct—Probable savings . . . . .				...		...		15,000			
Deduct—Cost debitable to Railway Companies* . . . . .				35,460		35,500		7,597			
Deduct—Amount on account of Railway Police Charges to be transferred to the North-West Frontier Province . . . . .				31,108		...		...			
For rounding . . . . .				192		...		...			
TOTAL . . . . .					3,89,200		4,16,400		4,44,700		4,18,411

	Numbers.											
	1913-14.	1914-15.										
DETAILS.												
North-Western Railway Police. (a)												
Salaries—	4	4	Superintendent and Assistants 1 (900), 1 (800), 1 (400), 1 (300)	28,800		23,630		28,800		27,338		
	1	1	Exchange Compensation Allowance	675		640		675		725		
	2	2	Local Allowance (150) . . . . .	3,600		3,440		3,600		3,301		
					33,075		27,710		33,075		31,364	
Police Force—	12	12	Inspectors, 1 (250), 2 (200), 5 (175), 4 (150) . . . . .	25,500		22,100		25,500		23,676		
	60	61	Sub-Inspectors, 3 (100), 14 (80), 15 (70), 18 (60), 11 (50) . . . . .	49,200		48,770		48,240		48,162		
	22	22	European Sergeants, 5 (100), 8 (90), 9 (80) . . . . .	23,280		18,610		23,280		19,606		
	208	214	Head Constables, 44 (20), 75 (17½), 95 (15) . . . . .	13,410		42,380		42,180		39,040		
	1212	1280	Constables, (9½) . . . . .	1,45,920		1,41,810		1,38,168		1,38,270		
			Servants varying from 7 to 1 . . . . .	...		1,090		...		1,086		
					2,87,310		2,74,760		2,77,368		2,69,848	
Allowances—			Personal Allowance . . . . .	480		...		480		...		
			Local Allowance . . . . .	16,572		15,820		15,756		24		
			Travelling Allowance . . . . .	28,000		27,860		28,000		23,880		
			Bicycle Allowance . . . . .	144		...		144		...		
			Conveyance Allowance . . . . .	...		420		...		396		
					45,196		44,100		44,380		24,300	
Supplies and Services—			Carriage of Constabulary . . . . .	2,500		2,500		2,500		2,505		
			Rewards . . . . .	...		1,450		1,500		1,498		
			Clothing . . . . .	11,140		16,230		11,936		14,782		
			Foot Equipment (including Ordnance Stores) . . . . .	2,560		3,400		2,834		2,991		
			Purchase Arms and Accoutrements . . . . .	...		...		...		85		
					16,200		23,580		18,770		21,861	
Contingencies—			Rents, Rates, and Taxes . . . . .	62,500		64,190		67,500		57,298		
			Service Postage and Telegram Charges . . . . .	1,800		1,520		1,300		1,214		
			Telephone Charges . . . . .	450		460		450		608		
			Repair of Arms and Accoutrements . . . . .	560		140		530		38		
			Purchase and Repair of Furniture . . . . .	1,000		700		1,000		784		
			Charges for Joint Stations . . . . .	1,329		2,510		2,340		143		
			Other Charges . . . . .	1,850		4,600		1,700		3,883		
			Hot and Cold Weather Charges . . . . .	700		640		700		623		
			Fixed Contingencies . . . . .	1,450		1,290		1,450		1,204		
			Pay of menials . . . . .	1,188		1,200		1,140		1,301		
						72,827		77,250		78,110		67,096
						4,54,608				4,51,703		
					58				406			
Total North-Western Railway Police. . . . .					4,54,550		4,47,400		4,51,297		4,14,469	

(a) The contingent expenditure is controlled by the Deputy Inspector General of Police, Railway and Crime.

* East Indian Railway . . . . .	18,372
Bombay, Baroda and Central India Railway . . . . .	13,527
Great Indian Peninsula Railway . . . . .	1,554
Jodhpur-Bikaner Railway . . . . .	2,007
	<u>35,460</u>

DETAILED ACCOUNT NO. 20E.—POLICE.—Criminal Investigation Department. (a)											
	Numbers.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1913-13.	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salary—	1	1	Deputy Inspector-General of Police 1,800	21,600		18,330		18,000		17,544	
	2	2	Personal Assistant to Dy. Inspector-General of Police 1,800. 1 (100)	14,400		15,600		11,400		13,873	
		1	Deputy Superintendent (250)	3,000		3,000				...	
	2	2	Exchange Compensation Allowance	1,950		1,630		1,725		1,567	
			Local Allowance	2,400		2,400		2,400		1,276	
Police Force—	10	10	Inspectors, 1 (250), 2 (200), 3 (175), 4 (150)	21,300	13,350	26,120	40,960	21,300	36,525	21,118	34,270
	21	21	Sub-Inspectors, 1 (100), 3 (80), 5 (70), 8 (60), 4 (50)	16,140		18,120		16,110		14,236	
	21	21	Head Constables, 4 (20), 8 (17½), 9 (15)	4,260		4,350		4,260		3,963	
	22	22	Constables (9½)	2,508		2,130		2,508		2,303	
			Clerks	...		360		...		...	
					44,508		51,680		44,508		41,620
Establishment—											
Allowance—			Hill Journey Allowance	3,500		2,520		3,200		3,574	
			Conveyance Allowance	4,500		4,740		4,500		3,697	
			Travelling Allowance	12,000		21,900		8,000		11,938	
			Criminal Investigation Allowance	10,536		11,320		10,536		10,128	
			Bicycle Allowance	144		...		144		...	
					30,680		40,480		26,380		20,837
Supplies and Services—			Purchase arms, etc.	...		90		...		93	
			Clothing	344		...		344		...	
			Foot Equipment	86		...		86		...	
			Rewards	4,000		14,810		4,000		4,482	
					4,430		14,900		4,430		4,575
Contingencies—			Purchase and Repair of Furniture	100		370		100		423	
			Hot and Cold Weather Charges	300		220		300		270	
			Service Postage and Telegram Charges	3,500		1,000		3,500		2,401	
			Rents, Rates and Taxes	4,000		3,960		4,000		3,087	
			Purchase of Books	500		130		300		1,648	
			Other Charges	1,500		1,530		1,500		1,393	
			Telephone Charges	1,285		830		933		544	
			Pay of menials	108		110		108		107	
					11,393				10,741		9,873
							8,180				
					1,34,261				1,22,584		
			For rounding		261				15		
			Total Criminal Investigation Department		1,34,000		1,56,200		1,22,600		1,19,665

## DETAILED ACCOUNT NO. 20F.—POLICE.—Cattle Pounds.

Vide APPENDIX, PAGE 125.

	Numbers.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Establishment—</i>	129	128	Mohurins, 1 (15), 2 (10), 31 (8), 21 (5), 2 (2½), 64 (2) for full year. and 5 (8), 1 (5) for six months and 1 (3) for ten months + lump provision of Rs. 155 for revision of Establishment	6,707		6,140		6,731		6,216	
	31	31	Servants, 1 (7), 28 (3), 2 (2). Bonus to Government Servants	1,140		1,050		1,140		2,486	
				..		...		...		—3	
<i>Allowance, etc.—</i>			Compensation for dearness of food	...	7,847	30	7,190	...	7,871	163	8,699
			Payments to Municipalities on account of transferred properties.	...		50		90		172	
			Petty Construction and Repairs	10,648		5,010		12,774		3,319	
			Miscellaneous Charges	723		130		723		108	
			Pay of menials	2,850	14,221	3,590		2,922	16,509	3,657	
							8,810				7,479
			Deduct for probable savings		22,068				24,380		
					4,000				2,000		
			For rounding		18,068				22,380		
					32				20		
			<b>Total</b>		18,100		16,000		22,400		16,178

(a) The contingent expenditure is controlled by the Deputy Inspector-General of Police, Railway and Crime.

## 22.—EDUCATION.

	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
<i>PROVINCIAL.</i>		Rs.	Rs.	Rs.	Rs.
University . . . . .	22A	2,29,400	1,55,400	92,400	2,92,380
Direction . . . . .	22B	93,200	79,200	80,400	79,389
Inspection . . . . .	22C	3,28,300	2,71,000	2,81,500	2,59,092
Government Colleges, General . . . . .	22D	1,72,200	1,55,400	1,59,300	1,83,555
Government Schools, General . . . . .	22E	7,85,600	11,70,300	11,51,100	11,34,971
Government Schools, Special . . . . .	22F	3,92,200	3,60,900	4,07,100	3,05,785
Grants-in-aid . . . . .	22G	20,09,900	17,13,000	6,88,000	10,96,940
Scholarships . . . . .	22H	90,000	81,000	83,000	71,784
Miscellaneous . . . . .	22I	27,000	21,600	25,200	22,585
Refunds . . . . .		200	200	200	148
Lump provision for improvement of Education . . . . .		75,000	...	14,74,000	...
Ditto for revision of Provincial and Subordinate Educational Services . . . . .		...	...	34,800	...
<b>TOTAL</b> . . . . .		42,03,000	43,11,000	44,83,000	34,46,632

## DETAILED ACCOUNT No. 22A.—EDUCATION.—UNIVERSITY.

	Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grants to the University . . . . .	2,23,000		1,53,900		86,000		2,90,910	
„ for salary of Assistant Professors of Arabic and Sanskrit transferred to the Oriental College . . . . .	2,760		1,500		2,760		1,470	
„ for Khilats, etc., bestowed at the University Convocation . . . . .	500		...		500		...	
„ for instructions in Oriental Languages . . . . .	3,120		...		3,120		...	
	2,29,380				92,380			
For rounding . . . . .	20				20			
<b>Total</b> . . . . .		2,29,400		1,55,400		92,400		2,92,380

DETAILED ACCOUNT No. 22B.—EDUCATION.—DIRECTION.											
	Numbers.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries—	1	1	Director of Public Instruction (2,000)	24,000		23,350		23,400		25,212	
	1	1	Exchange Compensation Allowance	1,500		1,460		1,462		1,576	
	1	1	Registrar (600)	7,200		6,500		6,000		6,300	
		1	Assistant Director of Public In- struction (850)	10,200		...		...		...	
					42,900		31,310		30,862		33,088
Establishment—	2	2	Superintendent and Head Assistant (200—250)	5,640				5,400			
	3	3	Clerks (101—200)	6,000				5,640			
	14	14	Clerks (51—100)	13,392		31,680		13,200		30,993	
	16	16	Clerks Rs. 50 and less	7,104				6,960			
	18	18	Servants, 1 (15), 1 (10), 1 (9), 3 (7), 10 (8), 2 (12)	1,908		1,890		1,908		1,968	
			Registration Department—								
	1	1	Reporter on Books, Education Department (300)	3,600		3,800		3,600		3,400	
					37,644		37,370		36,708		36,261
Allowances -			Travelling Allowance of Officer	1,000		430		800		340	
			Ditto of Establt.	100		160		200		181	
			Hill Journey Allowances	1,500		2,180		2,000		1,259	
					2,600		2,770		3,000		1,780
Contingencies—			Contract Contingencies—								
			Hot and Cold Weather Charges			640				873	
			Carriage of Stationery			290				254	
			Repair of Furniture			10				7	
			Purchase of Do.	4,750		400		4,750		291	
			Cloth for Records			...				...	
			Country Stationery			50				180	
			Miscellaneous			2,280				1,956	
			Service Postage and Telegram Charges	4,000		2,700		2,605		2,620	
			Office Expenses and Miscellaneous			580		1,035		1,209	
			Pay of menials	312		280		312		114	
			Cost of books	1,135	10,197	570		1,135	9,837	756	
					93,341		7,750		80,407		8,260
			For rounding		141				7		
			Total		93,200		79,200		80,400		79,389

DETAILED ACCOUNT No. 22C.—EDUCATION.—INSPECTION.

Vide APPENDIX, PAGE 125.

Salaries—	6	6	Inspectors of Schools, 1 (1,300), 1 (900), 1 (950), 1 (700), 1 (500), 1 (400) . . . . .	57,000		54,350		55,200		54,857	
	2	6	Inspectress of Female Schools, 1 (400), 1 (300), 2 (250), 1 (160), 1 (150) . . . . .	18,120		10,630		8,400		8,480	
			Assistant do. do. do. . . . .	...		2,790		...		4,013	
	12	12	Assistant Inspectors, 2 (300), 5 (250), 3 (200), 1 (350), 1 (400) . . . . .	38,400		37,420		38,400		37,174	
	30	28	District Inspectors, 6 (170), 2 (160), 7 (121), 13 (108) Allowance 2 (20) 1 (10) . . . . .	43,944		42,060		41,760		42,916	
	28	40	Assistant do. 1 (90), 5 (81), 22 (78), 12 (75) . . . . .	37,332		25,890		22,380		21,603	
	5	3	Exchange Compensation Allowance Lump provision for revision of the Inspecting staff . . . . .	2,363		2,150		2,251		2,040	
				38,725		8,000		27,320		...	
Establishment—	6	6	Clerks (50—100) . . . . .	5,736	2,35,884		1,83,290		1,95,711		1,71,083
	38	38	Do. (50 or less) . . . . .	16,153		20,770		15,792		21,593	
	44	43	Servants, 13 (8), 24 (7), 5 (10), 1 (9) Bonus to Government servants . . . . .	3,972		3,780		3,972		3,862	
				...		...		...		—1	
Allowances—			Travelling Allowance of Officers . . . . .	22,900	25,860	24,480	24,550	22,800	25,380	24,711	25,454
			Ditto of Establt. . . . .	26,160		23,200		22,600		22,538	
Supplies and Services—			Purchase of tents . . . . .	...	49,060	100	47,680	100	45,400	503	47,249
			Do. equipment . . . . .	...	...	...		2,160		...	503
							100		2,267		
			Carried over . . . . .		3,10,804		2,55,620		2,68,751		2,44,389

PUNJAB—EXPENDITURE.

DETAILED ACCOUNT No. 22C.—EDUCATION.—Inspection—continued.

		Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward			3,10,804		2,55,620		2,68,751		2,44,289
Contingencies—	Contract Contingencies—								
	Repair of Furniture			220				262	
	Purchase of ditto			270				313	
	Hot and Cold Weather Charges			510				670	
	Carriage of Stationery			110				70	
	Cloth for Records			...				5	
	Country Stationery			30				51	
	Miscellaneous			470				503	
	Tour Charges	9,700		6,620		8,300		6,231	
	Service Postage and Telegram Charges	3,850		4,770		3,650		4,363	
	Office Expenses and Miscellaneous	1,785		240		1,522		846	
	Pay of menials	288		410		288		345	
	Office rent	...		1,020		...		945	
	Cost of books	...		710		...		199	
			17,523		15,380		15,660		14,803
For rounding			3,28,327 27				2,84,411 89		
Total			3,28,300		2,71,000		2,84,500		2,59,092

DETAILED ACCOUNT No. 22D.—EDUCATION.—GOVERNMENT COLLEGES, GENERAL.

		Numbers.									
		1913-14.	1914-15.								
Salaries—	1	1	(a)	Principal, 1 (1,300), allces. (300)	19,200		17,100		15,600		31,250
	20	22	Professors and Assistants, 1 (1,100), 1 (900), 1 (750), 1 (650), 2 (600), 2 (550), 1 (400), 1 (250), 10 (200), 1 (650) temporary and 1 (200) temporary and 1 allowance (100)	1,11,600		85,440		1,02,000		99,864	
	1	...	Additional Demonstrators in Botany (75)	...		...		900		...	
	9	9	Exchange Compensation Allowance Indian staff	4,800		5,780		4,388		5,407	
				...		6,730		...		12,176	
Establishment—	1	1	Superintendent, Boarding House, (100)	1,200	1,35,600		970	1,15,050		1,22,888	1,48,697
	12	15	Clerks, 4 (75), 1 (91), 3 (58), 3 (50), 1 (80), 2 (24), 1 (30)	10,476		5,860		7,452		1,248	3,134
	19	22	Servants, 1 (30), 5 (16), 1 (12), 5 (10), 1 (9), 9 (8)	3,036		4,540		2,604		7,072	
	1	1	Gymnastic Instructor (30)	360		230		360		210	
					15,072			11,600		11,616	11,664
Allowances—			Travelling allowance								
					500		810		...		991
Supplies and Services—			Purchase of Furniture and Apparatus		6,000		12,370		12,300		8,186
Contingencies—			Contract Contingencies—								
			Purchase and Repair of Furniture			1,190				1,342	
			Hot and Cold Weather Charges			260				118	
			Country Stationery		3,250	...		3,050		3	
			Carriage of Stationery			...				...	
			Miscellaneous Petty Items			2,430				2,926	
			Service Postage and Telegram Charges		150	130		100		100	
			Cost of Books, etc.		5,940	1,250		2,200		1,361	
			Office Expenses and Miscellaneous		4,300	8,160		5,700		7,007	
			Pay of menials		1,368	1,670		1,386		1,260	
			Fixed contingencies		...	15,008	480	15,570		12,436	14,117
For rounding					1,72,180 20				1,59,240 60		
Total					1,72,200		1,55,400		1,59,300		1,83,555

(a) Is entitled to rent-free residence.

DETAILED ACCOUNT No. 22E.—EDUCATION.—GOVERNMENT SCHOOLS, GENERAL.											
Vide APPENDIX, PAGE 125.											
SUMMARY.				Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Secondary schools for boys and girls . . . . .				5,79,853		5,26,860		5,55,257		4,92,176	
Payments in support of Municipal or local schools . . . . .				12,000	}			12,000		6,699	
Payments to cover the cost of relieving District Boards, etc., for maintaining secondary schools . . . . .				...		9,13,000		30,000		...	
Grant for primary education . . . . .				...				5,01,200		6,44,460	
Lawrence Memorial Asylum, Murree . . . . .				1,20,000		16,000		75,000		..	
Military Asylum, Sanawar . . . . .				57,200		22,800		...		...	
Lump provision for the revision of the pay of Superintendent of Boarding houses . . . . .				11,472		...		9,000		...	
Lump provision for the provincialization of the Victoria Girl School, Lahore . . . . .				25,000		...		...		...	
				8,05,525		14,78,660		11,82,457		11,43,335	
Deduct—Recoveries from District Funds . . . . .				...		8,360		8,361		8,361	
Deduct—Probable Savings . . . . .				20,000		...		20,000		...	
For rounding . . . . .				75		...		4		...	
Total . . . . .					7,85,600		14,70,300		11,54,100		11,34,974
10 Staff of Queen Mary's College, Lahore . . . . .				}	26,120		15,290		15,120		...
Contingencies for ditto . . . . .						5,000		5,000		...	
10 Aitchison College, Lahore . . . . .					51,216		44,410		50,208		...
Exchange Compensation Allowance . . . . .					2,363		...		2,287		...
Pay of menials . . . . .				...		620		...		...	
					79,699			65,320		72,615	
DETAILS.											
Secondary schools for boys and girls (English and Vernacular).											
PROVINCIAL.											
Establishment—	1	1	Head Master (500—700) . . . . .	6,480		...		6,000		...	
	151	222	Masters, 1 (400), 2 (350), 2 (300), 5 (250), 20 (150—200), 23 (100— 140), 51 (75—110), 118 (55—70) . .	2,41,248	}	3,97,450		1,91,940	}	4,05,236	
	580	489	Masters, 227 (35—50), 262 (20—30) .	1,83,444			2,06,280			20	
	3	3	Clerks, 1 (50), 1 (30), 1 (20) . . .	1,200			1,140			20	
	96	98	Servants (varying from 15— $\frac{1}{2}$ ) . . .	3,400			8,220			8,442	
			Exchange Compensation Allowance . .	...		40		...		265	
Allowances—	Allowance for the establishment of Govern- ment High Schools, Simla . . . . .			1,735		...		1,720		...	
	Allowance for Medical Attendance . . . .			2,016	}	6,470		2,100	}	6,604	
	Allowance to Superintendent, Boarding House			3,912			4,032			2,723	
	Travelling Allowance of Establishment . .			3,000			3,050			2,000	
	Compensation for dearness of Food . . .			...		90		...		203	
	Bonus . . . . .			...		20		...		19	
Supplies and Services—	Purchase of Furniture and Apparatus . .			8,100		8,000		18,100		24,826	
	Prizes . . . . .			1,550		590		1,550		813	
	Grants to Libraries . . . . .			3,100		1,060		3,050		975	
	Petty Construction . . . . .			...		...		...		5	
Contingencies—	Service Postage and Telegram Charges . .			1,200		1,210		1,175		1,341	
	Office Expenses and Miscellaneous . . .			15,986		14,800		15,126		18,927	
	Pay of menials . . . . .			10,732		11,100		10,648		10,517	
	Rents, Rates, and Taxes . . . . .			8,051		9,230		9,561		11,260	
					35,969		36,340		36,510		42,041
Total secondary schools, etc.					5,79,853		5,26,860		5,55,257		4,92,174

DETAILED ACCOUNT No. 22F.—EDUCATION.—GOVERNMENT SCHOOL, SPECIAL.

Vide APPENDIX, PAGE 126.

		Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SUMMARY									
Training Schools		2,36,209		2,13,540		1,96,978		1,91,898	
School of Art		55,778		72,760		97,211		35,043	
Technical School		14,974		13,990		13,041		(b) 20,244	
School for the Blind		1,090		...		1,066		...	
Reformatory School		33,282		27,650		32,028		29,095	
Engineering School		40,769		32,960		39,577		29,505	
Lump Provision for a temporary Instructor in Drawing and Manual training in the Central Training College, Lahore		...		...		6,375		...	
Ditto ditto for a new Normal School, at Lyallpur		...		...		20,000		...	
Ditto ditto ditto ditto at Rohtak		20,000		...		...		...	
		4,02,102				4,07,176			
Deduct for probable saving		10,000				...			
For rounding		98				76			
Total			3,92,200		3,60,900		4,07,100		3,05,785
Salaries—	Numbers.	DETAILS.							
	1913-14.	1914-15.	Training Schools						
	1	1	Principal, Training College 1,210(a)	14,520		13,820		12,000	12,883
	2	3	Vice-Principals, 1 (700), 2 (550)	21,600		10,720		13,800	5,394
	1	1	Assistant Superintendent, Training College, 1 (300)	3,600		3,620		3,600	3,615
	55	60	Masters, 1 (400), 3 (200), 1 (170), 1 (160), 4 (124), 2 (78), 3 (61), 7 (58), 5 (55), 6 (22), 8 (47), 2 (26), 3 (81), 6 (108), 1 (75), 2 (35), 1 (50), 2 (30), 1 (38), 1 (128)	56,616				49,740	
	7	8	Mistresses, 1 (300), 1 (100), 1 (75), 1 (55), 1 (25), 2 (20), 1 (30)	7,500		65,640		7,140	63,279
	2	3	Exchange Compensation Allowance	1,845		930		1,613	776
	3	3	Clerks, 1 (80), 2 (40)	1,920	1,05,681	2,490	94,730	2,016	2,549
	22	24	Servants, 4(12), 1 (10), 6 (8), 13 (7) + 1 allice. @ Rs. 16 per annum	2,380		2,250		2,212	2,301
Establishment—			Revision of the Laboratory Establishment of the Central Training College, Lahore	216		...		...	...
Allowances—			Allowance to Supdts. of Boarding Houses	1,160	4,516	1,070	4,740	900	4,228
			Travelling Allowance of Establishment	3,230		2,200		3,765	2,353
			Allowance for Medical Attendance, etc.	996		790		1,200	689
			Travelling Allowance of Officers	1,000		900		...	858
			Bonus	...		...		...	—8
					6,386		4,960		5,865
Carried forward				1,16,583		1,04,430		97,986	95,362

(a) Is entitled to rent-free residence.

(b) Includes Rs. 8 on account of Bonus.





## DETAILED ACCOUNT No 22 G.—EDUCATION—GRANTS-IN-AID.

	Budget Estimate, 1914-15		Revised Estimate, 1913-14		Budget Estimate, 1913-14		Accounts, 1912-13.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>To Colleges and School</b>								
St. Stephen's College, Delhi, and Mission College, Lahore, etc.	35,800		35,800		35,800		33,185	
Secondary Schools for Boys and Girls	2,93,225		2,55,070		2,81,571		2,91,881	
Primary Schools	5,07,125		7,510		7,544		9,156	
Forwards Buildings	1,00,000		2,75,000		2,75,000		5,88,006	
Miscellaneous Grants	36,591		36,590		16,094		1,59,712	
Grants for European Education	27,000		27,000		27,000			
Aitchison College	12,000		12,000		12,000		12,000	
Lump provision for new grants	9,98,200		10,31,000					
	20,09,941				6,88,009			
For rounding	11				9			
<b>Total</b>		<b>20,09,900</b>		<b>17,13,000</b>		<b>6,88,000</b>		<b>10,96,940</b>

## DETAILED ACCOUNT No. 22 H.—EDUCATION.—SCHOLARSHIPS

In Colleges	34,362		18,280		16,500		16,269	
In Secondary Schools	29,112		12,500		23,100		11,821	
In Primary Schools Budget	16,000		21,810		16,000		21,995	
In Special Schools (other than Training Schools)	9,660		2,550		6,860		1,892	
Zemindari Scholarship	4,902		1,070		3,600		3,112	
Victoria Scholarships	5,100		5,570		8,104		4,886	
In Female Schools			16,190				8,800	
Miscellaneous	188				900		...	
Lump provision for additional scholarships	...		..		10,000		...	
	99,951				85,064			
Deduct for probable savings	10,000				2,000			
For rounding	46				64			
<b>Total</b>		<b>90,000</b>		<b>81,000</b>		<b>83,000</b>		<b>71,784</b>

## DETAILED ACCOUNT No. 22 I.—EDUCATION.—MISCELLANEOUS.

Prizes for Mina boys	600		...		600		...	
Grants for encouragement of Literature	2,500		4,000		2,500		4,000	
Miscellaneous	23,242		18,420		23,908		17,850	
Travelling Allowance to Non-official Gentlemen for attending the Educational Conference	250		580		250		235	
Allowance to Secretary, Students' Advisory Committee	2,100		1,600		...		1,000	
Lump provision for providing Divisional Inspectors with magic lantern slides	1,000		..		...		...	
Deduct for probable savings	3,000				2,000		...	
	26,992				25,258			
For rounding	8				58			
<b>Total</b>		<b>27,000</b>		<b>24,600</b>		<b>25,200</b>		<b>22,585</b>

## 23.—ECCLESIASTICAL.

	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
<i>IMPERIAL.</i>					
Ecclesiastical Establishments . . . . .	23A	Rs. 2,57,000	Rs. 2,38,000	Rs. 2,34,100	Rs. 2,35,329
Cemetery Establishment . . . . .	23B	8,000	8,000	7,900	7,974
Miscellaneous Ecclesiastical Charges—					
Allowance for Statistical Returns . . . . .		2,000	2,000	2,000	2,000
<b>TOTAL</b> . . . . .		<b>2,67,000</b>	<b>2,48,000</b>	<b>2,44,000</b>	<b>2,45,303</b>

## DETAILED ACCOUNT NO. 23A.—ECCLESIASTICAL.—ECCLESIASTICAL ESTABLISHMENT.

Vide APPENDIX, PAGE 126.

		Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
<i>SUMMARY.</i>		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Church of England . . . . .		2,51,030		2,31,600		2,27,614		2,29,148	
Church of Scotland . . . . .		1,020		1,000		960		1,057	
Church of Rome (Miscellaneous) . . . . .		4,950		5,400		5,526		5,111	
Other Churches . . . . .		...		...		...		13	
<b>Total</b> . . . . .			2,57,000		2,38,000		2,34,100		2,35,329

	Numbers.										
	1913-14.	1914-15.									
DETAILS.											
Church of England.											
Salaries—	7	10	Senior Chaplains, 7 (1,000), 1 (850), 2 (800) + Allowance, 200	1,15,800		99,600		86,400		1,01,583	
	12	11	Junior Chaplains, 1 (680), 8 (650), 2 (530)	83,280		80,400		90,000		74,715	
	1	1	Probationary Chaplain, 1 (480)	5,760		7,500		5,760		6,849	
	3	3	Ministers of the Additional Clergy Society and others, 1 (200) and 2 (150)	6,000		1,800		6,000		736	
	1	1	Chaplain, Railway Church, Lahore, (100)	1,200		400		1,200		1,118	
	14	17	Exchange Compensation Allowance	10,500	2,22,540		8,900	1,98,600		8,813	
									1,98,173		1,98,205
Establishment—	17	14	Clerks, 1 (50), 1 (5), 11 (12), 1 (7)	2,328		2,300		2,532		2,459	
	29		Servants	...		...		2,136		2,680	
			Bonus	...	2,328		...	...	4,668		3
Allowances—			Travelling and Visitation Allowances	12,784		16,700		12,684		14,082	
			Conveyance Allowance	4,032		4,100		4,500		4,254	
			House-rent Allowance (at Simla and Abbottabad)	600		600		600		610	
			Compensation for dearness of food	...	17,416		...	...	17,784		5
Contingencies—			Service Postage and Telegram Charges	689		700		495		812	
			Lighting	3,936		3,680		4,176		3,713	
			Other Contingencies	...		320		...		213	
			Pay of menials	4,592	9,217	4,600		2,484		2,112	
					2,51,501		9,300		7,155		6,850
			For rounding		471				2,27,780		166
Total Church of England				2,51,030		2,31,600		2,27,614		2,29,148	
Church of Scotland.											
Establishment—	3	1	Church Establishment, 1 (12)	144		200		276		289	
					144		200		276		289
Contingencies—			Miscellaneous	480		480		480		480	
			Pay of menials	396		320		204		288	
Total Church of Scotland				876		800		684		768	
				1,020		1,000		960		1,057	

## DETAILED ACCOUNT NO. 23B.—ECCLESIASTICAL.—CEMETERY ESTABLISHMENT.

Vide APPENDIX, PAGE 126.

<i>Establishments—</i>	91	100	Chowkidars, Gardeners, Servants, etc. (varying from 8 to 2) . . . . .	8,316		7,980		7,932		7,957
			Compensation for dearness of Food . . . . .	...		20		...		10
			Bonus . . . . .	...		...		...		7
			<b>Rounding</b> . . . . .		316			32		
			<b>Total</b> . . . . .		8,000		8,000		7,900	7,974

## 24.—MEDICAL. (a)

	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
PROVINCIAL.		Rs.	Rs.	Rs.	Rs.
Medical Establishment . . . . .	24A	4,30,200	4,00,100	3,95,000	4,05,258
Hospitals and Dispensaries . . . . .	24B	1,82,000	1,92,500	1,79,100	2,00,806
Sanitation and Vaccination . . . . .	24C	1,97,700	1,32,400	15,99,900	8,26,115
Grants for Medical Purposes . . . . .	24D	3,13,000	2,79,400	3,29,000	8,63,717
Medical Schools and Colleges . . . . .	24E	2,42,400	2,62,800	2,43,500	2,13,362
Lunatic Asylum . . . . .	24F	49,200	43,400	48,600	54,363
Special Hospitals . . . . .	24G	15,900	15,900	16,000	14,155
Chemical Examiner . . . . .	24H	6 300	6,300	6,300	4,734
Refunds . . . . .		300	200	600	4
Lump provision for Medical Relief, etc. .		...	...	50,000	...
<b>TOTAL</b>		<b>14,37,000</b>	<b>13,33,000</b>	<b>28,68,000</b>	<b>25,82,514</b>

## DETAILED ACCOUNT NO. 24A.—MEDICAL.—MEDICAL ESTABLISHMENT.

SUMMARY.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Superintendence			58,200		51,100		56,600		63,953	
District Medical Officers			3,72,000		3,49,000		3,38,400		3,40,800	
Bonus to Government Servants			...		...		...		505	
Total				4,30,200		4,00,100		3,95,000		4,05,258

	Numbers.		DETAILS.							
	1913-14.	1914-15.								
Superintendence. (b)										
Salaries --	1	1	Inspector-General of Civil Hospitals (2,250)	27,000		27,000		27,000		27,000
	1	1	Exchange Compensation Allowance	1,667	28,667	1,670	28,670	1,667	28,667	1,667
Establishment --	1	1	Head Assistant (250—10—350)	3,480		...		3,360		
	8	8	Clerks, 1 (180), 1 (160), 1 (120), 1 (110), 1 (100), 1 (80), 1 (70), 1 (60)	10,560		18,690		10,680		20,271
	10	10	Clerks, 2 (50), 2 (40), 2 (35), 2 (30), 2 (25)	4,320		...		4,320		
	9	7	Servants, 2 (10), 4 (8), 1 (12)	768		750		936		822
			Temporary Establishment	1,596		1,600		1,596		2,168
			Deduct—Amount recoverable from N. W. Railway	5,023 <sup>25</sup>	15,701	10,050	10,990	5,011	15,881	...
Allowances--			Travelling Allowance of Officers	2,100		1,380		1,200		1,849
			Ditto of Establt.	1,800		1,210		1,200		1,748
			Hill Journey Allowance	2,082		2,100		1,750		2,266
Contingencies--			Contract Contingencies—		5,982		4,690		4,150	5,863
			Repairs and Purchase of Furniture	1,420		1,420		1,420		378
			Country Stationery							355
			Hot and Cold Weather Charges							219
			Miscellaneous							163
			Cost of Books	2,777		2,500		2,500		2,053
			Service Postage and Telegram Charges	2,000		1,500		2,500		1,216
			Rents, Rates, and Taxes	6		10		9		252
			Hill Journey Charges	...		120		20		44
			Office Expenses and Miscellaneous	1,113		900		1,193		1,482
			Pay of menials	360		300		216		...
			For rounding		7,676		6,750		7,858	6,162
				174				44		
Total Superintendence					58,200		51,100		56,600	63,953

(a) Assistant Surgeons, Sub-Assistant Surgeons and Indian Doctors attached to Dispensaries and Lunatic Asylums get free quarters. The Apothecary attached to the Mayo Hospital is also provided with free quarters.

(b) The contingent expenditure is controlled by the Inspector-General of Civil Hospitals.

DETAILED ACCOUNT NO. 21A.—MEDICAL.—MEDICAL ESTABLISHMENT—*contd.*

Vide APPENDIX, PAGE 12.

	Numbers.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Salaries—</i>	4	8	<b>District Medical Officers. (a)</b>								
			Surgeon-Major and Surgeons,								
			1 (1,300), 4 (1,350), 3 (1,200)	1,23,600				63,000		1,44,300	
	10	6	{ o. 2 (750) . . . . . } e. 4 (650) . . . . . }	49,200		1,59,600		82,800			
	1	1	Do. allowance, 1 (200) . . . . .	2,400				2,400			
	13	13	Uncovenanted Medical Officers,								
			2 (700), 2 (550), 1 (440), 2 (110),								
			5 (400), 1 (150), allowance 2 (50)								
			for 6 months . . . . .	75,120		84,240		69,720		81,818	
<i>Allowance for 6 months—</i>	77	76	Assistant Surgeons, 7 (300), 7 (200),								
			35 (100), 26 (150), 1 (80)	1,31,760		10,000		1,31,880		9,500	
			Allowance to Asst. Surgn., 1 (50)								
			for 6 months, 1 (37½), 3 (25),								
			1 (40) . . . . .	2,130				3,090			
	3	3	Allowances to Regimental Officers								
			for Civil duty (b), 2 (100) and								
			1 (100) for 7 months . . . . .	3,100		2,300		3,100		1,924	
	3	3	Allowances to Regimental Officers								
			for charge of Sub-divisions (30)	1,080		1,080		1,080		1,356	
	62	62	Sub-Assistant Surgeons, 1 (152½),								
			60 (30), 1 (45) . . . . .	23,970		29,900		23,550		30,202	
	15	13	Exchange Compensation Allowance	10,312		10,000		8,525		8,430	
				4,22,672				3,92,145			
			<i>Deduct—Amount recoverable from</i>								
			Local Funds . . . . .	1,11,299				1,11,032			
					3,11,373		2,97,210		2,81,113		2,77,638
<i>Establishment—</i>	5	5	Compounders and Dressers, 1 (20),								
			1 (12), 1 (10), 1 (15) for 6								
			months 1 (12) for 6 months and								
			allowance (5) for 6 months . . . . .	696		590		678		447	
	1	1	Clerk (25) . . . . .	300		330		300		395	
	3	3	Servants, 1 (8), 2 (7) . . . . .	264		280		264		269	
			Contribution payable to District								
			Board for Civil Surgeon's clerk					3,684			
			Bonus . . . . .			20					
			Lump provision for provincializa-								
			tion of Civil Surgeon's Clerks . . . . .	7,000							
					8,260		1,220		4,926		1,081
<i>Allowances—</i>			Compensation for dearness of food . . . . .							5	
			Horse Allowance . . . . .							205	
			Allowance to Medical Practitioners for attend-								
			ing on Bengali Clerks attached to the office of								
			Deputy Comptroller, Post Office, Delhi							675	
			Travelling Allowance of Officers . . . . .	35,000		34,300		31,000		31,298	
			Ditto of Establishment . . . . .	7,000		6,650		6,000		6,651	
			Hill Journey Allowance . . . . .	900		920		900		992	
			Conveyance Allowance . . . . .	300		350		420		521	
			House-rent allowance to Sub-Assistant Surgeons	1,540		1,300		4,420			
			Horse allowance to medical practitioner . . . . .	120		120					
					44,860		43,640		45,740		13,347
<i>Supplies and Services—</i>			Country Medicines . . . . .	204		100		204		59	
			English Medicines supplied by Mily. Dept. . . . .	5,000		5,000		5,000		4,908	
			Do. purchased in Local market . . . . .	500		150		150		1,753	
			Petty Constructions and Repair . . . . .							5,000	
			Cost of stores obtained from England . . . . .							3,684	
					5,704		5,250		5,354		15,399
<i>Contingencies—</i>			Rents, Rates and Taxes . . . . .							1,262	
			Service Postage and Telegram Charges . . . . .	150		150		150		157	
			Office Expenses and Miscellaneous . . . . .	580		1,200		1,174		1,671	
			Pay of menials . . . . .	594		330				245	
			Telephone charges . . . . .	300							
					1,624		1,680		1,324		3,335
					3,71,821				3,38,457		
			For rounding . . . . .		179			57			
			<b>Total District Medical Officers</b>		3,72,000		3,49,000		3,38,400		3,40,800

## DETAILED ACCOUNT NO. 21B.—MEDICAL.—HOSPITALS AND DISPENSARIES.

SUMMARY.							
<b>Mofussil Hospitals and Dispensaries</b>		1,25,714		1,24,410		1,20,990	1,26,308
<b>Grants to Hospitals and Dispensaries</b>		68,790		81,090		70,090	74,498
			1,94,504		2,05,500		1,91,080
<i>Deduct—Amount recoverable from District Funds</i>			13,000		13,000		12,000
<i>For rounding</i>			496		...		20
<b>Total</b>			1,82,000		1,92,500		2,00,806

(a) The contingent expenditure is controlled by the Inspector-General of Civil Hospitals.

(b) Granted to Regimental Medical Officers, when in charge of Civil Medical duties in addition to their own pay.

DETAILED ACCOUNT No. 24B.—MEDICAL—HOSPITALS AND DISPENSARIES—*contd.**Vide APPENDIX, PAGE 127.*

	Numbers.		Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			DETAILS.							
			Mofussil Hospitals and Dispensaries. (a)							
Salaries--	7	6	Assistant Surgeons, 1 (200), 1 (125), 2 (100), 1 (160), 1 (85), 10 allowance (10), 2 (50), 1 allowance (15)	11,820		11,270		11,580		10,567
	23	23	Sub-Assistant Surgeon, 3 (80), 2 (65), 5 (55), 1 (45), 11 (10), 1 (25)	9,900		9,830		10,320		10,406
					21,720		21,100		21,900	20,973
Establishment—	26	26	Nurses, 1(150), 6(100), 5(75), 10(17), 4 (35)	17,220		16,940		18,060		16,827
	39	39	Compounders and Dressers, 5 (20), 3 (15), 8 (12), 6 (17), 1 (30), 10 (25), 6 (6) and lump addition of 384 for revision	8,292		6,900		6,144		6,041
	50	48	Servants (varying from 22 to 4)	5,523		5,460		5,712		6,101
			Lump provision for Scheme for improving the training of Dais	...		...		5,098		...
Allowances—			Travelling Allowance of Officers	100	31,035	200	29,300	...	35,014	28,969
			Ditto of Establt.	1,000		1,500		1,000		2,210
			Compensation for dearness of Food			...		...		31
			Bonus	...		...		...		—3
					1,100		1,700		1,000	2,450
Supplies and Services—			Boarding and Lodging for Nurses	11,460		11,530		11,220		11,207
			Diet of Patients	13,000		13,790		13,000		13,417
			Petty Construction and Repairs	1,780		1,000		1,780		1,253
			Country Medicines	594		200		594		177
			Medicines supplied by Mily. Dept.	11,100		11,110		5,000		13,073
			English Medicines purchased locally	2,625		2,500		2,500		2,602
			Cost and freight of stores from England	2,000		2,000		...		1,900
					42,559		42,130		34,094	43,629
Contingencies--			Furniture for Police Hospitals							
			Contingencies do.	16,000		17,280		17,000		17,489
			Other Charges							
			Pay of menials	11,860		11,130		10,542		10,924
			Rents, Rates and Taxes	1,440		1,770		1,440		1,874
					29,300		30,180		28,982	30,287
			Total Mofussil Hospitals and Dispensaries.		1,25,714		1,24,410		1,20,990	1,26,308

(a) The contingent expenditure is under the control of the Inspector-General of Civil Hospitals.

## PUNJAB—EXPENDITURE.

## DETAILED ACCOUNT No. 24C.—MEDICAL—SANITATION AND VACCINATION (a).

	Numbers.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Salaries—</i>	1	1	Sanitary Commissioner (1,505) .	18,060		22,060		19,440		19,179	
	1	2	Deputy Sanitary Commissioners 1 (1,100), 1 (500) .	19,200		14,390		10,800		9,423	
	2	2	Exchange Compensation Allowance .	1,954		2,130		1,890		1,630	
	1	1	Superintendent, Vaccination, 1 (110) and Local allowance (100) .	2,520		2,520		2,520		2,117	
					41,734		41,100		34,650		32,349
<i>Establishment—</i>	5	5	Divisional Inspectors, 5 (110) .	6,600		6,600		6,600		6,224	
	2	2	Superintendents, 1 (60), 1 (34) .	1,128		1,130		1,152		1,762	
	16	16	Vaccinators and Assistants, 7 (17), 2 (12), 5 (14), 2 (22), Allowances, 1 (5), 1 (10) .	3,264		3,190		3,276		3,177	
	1	1	Head Clerk (250—300) .	3,090				2,880			
	5	5	Clerks (50—100) .	4,512		10,330		4,416		10,308	
	8	10	Do., 3 (40), 3 (30), 1 (25), 1 (20), 1 (15), 1 (50) .	3,840				2,964			
	11	13	Servants, 1 (10), 10 (8), 1 (7), 1 (9), Temporary Establishment .	1,272		1,080		1,080		1,058	
			Contribution payable to District Board .	168		500		168		352	
			Contribution recoverable from local Funds for Divisional Inspectors .	6,553		6,550		6,589		6,565	
					17,321		16,330		45,861		46,233
<i>Allowances—</i>			Travelling Allowance of Officers .	8,500		7,760		6,450		6,025	
			Ditto of Establt. .	3,550		2,870		2,960		2,552	
			House-rent Allowance .	180		200		180		369	
			Compensation for dearness of food .	...		...		...		...	
					12,230		10,830		9,590		8,946
<i>Supplies and Services—</i>			Purchases of Tents .	1,080		...		580		277	
			Grants to Local Fund for Sanitary purpose .	75,000		15,300		18,000		6,91,384	
					76,080		15,300		18,580		6,91,661
<i>Contingencies—</i>			Contract Contingencies—								
			Purchase and Repairs of Furniture .	170				170		904	
			Repair of Tents .	60				60		190	
			Country Stationery, etc. .	300				300		189	
			Hot and Cold Weather Charges .	420		4,780		420		120	
			Cloth for Records .	60				60		31	
			Cost of Vaccine Lymph .	3,000				3,000		2,308	
			Other Items .	1,150				1,150		594	
			Service Postage and Telegram Charges .	3,000		2,560		3,200		2,713	
			Tour Charges .	2,000		760		1,600		744	
			Cost of Books, etc. .	600		400		500		403	
			Liveries to Peons .	314		90		94		66	
			Other Charges .	2,736		3,060		2,700		2,137	
			Rents, Rates and Taxes .	344		150		200		110	
			Pay of menials .	942		790		798		733	
			Contingent charges of the newly created post of Deputy Sanitary Commissioner .	1,155		1,250		...		...	
					16,251		13,840		14,252		11,742
			Charges in connection with detailed investigation of Malaria .		(b) 34,162		(b) 35,000		(b) 36,000		(b) 35,184
					1,97,778				1,58,936		
			For rounding .		78				36		
									1,58,900		
			Lump provision for improvement of Sanitation .						14,33,000		
			Ditto for provincialization of charges for the registration of births and deaths .						8,000		
			<b>Total</b> .		1,97,700		1,32,400		15,99,900		8,26,115

## DETAILED ACCOUNT No. 24D.—MEDICAL.—GRANTS FOR MEDICAL PURPOSES.

	(c)	(c)	(c)	(c)
Expenses in connection with Bubonic Plague .	3,04,337	2,64,400	3,19,094	2,63,717
Grant to the Central Research Institute .	...	...	...	6,00,000
Ditto Pasteur Institute of India .	5,000	15,000	5,000	...
Contribution towards the construction of a Rabic Hospital at Kasuali .	3,320	...	5,000	...
	3,12,657		3,29,094	
For rounding .	343		94	
<b>Total</b> .		3,13,000	2,79,400	3,29,000
				8,63,717

(a) The contingent expenditure is controlled by the Sanitary Commissioner.

(b) Includes Rs. 675,700, 1,200 and 1,061 on account of Exchange Compensation allowance.

(c) " " 4,747, 1,806, 4,238 and 2,843

DETAILED STATEMENT No. 24E.—MEDICAL.—MEDICAL SCHOOL AND COLLEGE. (a)											
	Numbers.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries—	1	1	Principal (1,300)	15,600		15,600		15,600		15,600	
	8	8	Professors and Assistant Professors, 1 (1,150), 1 (1,000), 1 (950), 2 (1,500), 1 (850), 1 (700), 1 (1,430)	1,08,960				1,12,320			
	3	2	Professor and Asstt. Professor alike, 1 (200), 1 (150)	4,200		1,56,400		5,400		1,39,328	
	12	13	Asstt. Professors, etc. } 1 (650), 1 (450).								
	8		Lecturers, etc. } 3 (250), 2 (200), 5 (150), 1 (100)	37,200		7,500		36,600		6,320	
			Exchange Compensation Allowance	7,035				7,215			
Establishment—	11	11	Clerks, 1 (125), 1 (120), 1 (50), 1 (40), 1 (38), 2 (26), 1 (55), 1 (25), 2 (15)	6,420	1,72,995		1,79,500		1,77,165		1,61,248
	7	7	Servants, 1 (15), 1 (10), 2 (9), 3 (7)	768		800		768		757	
			Grants-in-aid to Women's Christian Medical College, Ludhiana	42,541	49,729	57,000	64,200	42,964	50,020	22,408	29,429
Allowances—			Compensation for dearness of food	...		...		...		—52	
			Museum Allowance	800		500		800		534	
			Library Allowance	1,000		800		1,000		841	
			Travelling Allowance	300		200		700		219	
			House-rent Allowance	...	2,100	200		...		173	
Supplies and Services—			Medical Pupils				1,700		2,500		1,715
			Scholarships and Prizes	19,784		20,000		17,412		3,692	
Contingencies—			Purchase of Instruments and Chemicals	4,000		4,000		4,000		20,747	
			Contract Contingencies—		23,784		24,000		21,412		4,587
			Purchase and Repair of Furniture	150		200		150		187	
			Hot and Cold Weather Charges	30		5		30		3	
			Country Stationery, etc.	15		90		15		71	
			Miscellaneous	1,200		1,100		1,200		1,110	
			Service Postage and Telegram Charges	305		305		305		282	
			Office Expenses and Miscellaneous	790		720		600		739	
			Pay of menials	780		780		780		817	
			Roundings		3,270		3,200		3,080		3,209
					361				29		
					2,52,239		2,72,600		2,54,206		2,24,627
			Deduct—Recoverable from District Board		9,839		9,800		10,706		11,265
Total					2,42,400		2,62,800		2,43,500		2,13,362

DETAILED ACCOUNT No. 24F.—MEDICAL.—LUNATIC ASYLUM (b).											
Salaries—	1	1	Superintendent (1,400)	16,800		14,700		16,800		16,980	
	1	1	Deputy Superintendent (300) allowance 75	4,500		4,500		3,000		3,565	
	1	1	Assistant Superintendent, 1 (110) + 30 Local Allowance	1,680		1,680		1,680		1,423	
	1	1	Sub-Assistant Surgeon 1 (60)	720		750		720		729	
	1	2	Exchange Compensation Allowance	1,331		1,070		1,200		1,227	
Establishment—	2	2	Clerks, 1 (24), 1 (50)	888	25,931		22,700		23,400		23,924
	4	4	Servants, 1 (10), 1 (8), 2 (9)	432		900		864		886	
	67	70	Warders, 1 (110), 1 (60), 2 (32), 3 (40), 1 (33), 1 (25), 4 (20), 12 (16), 45 (12)	14,544		12,400		12,048		4,413	
			Temporary Establishment	2,052		1,750		1,728		8,496	
Allowances—			Travelling Allowances		17,916		15,500		15,072		15,809
					500		500		500		634
Supplies and Services—			Diet (560 Patients)	54,000		53,000		49,400		49,692	
			Clothing and Bedding (560 Patients)	7,300		7,300		8,900		8,762	
			English Medicines supplied by Military Dept.	700		700		700		1,567	
Contingencies—			Contract Contingencies (c)		62,000		61,000		59,000		60,021
			Pay of menials	8,172	9,780	8,172	9,700	8,172	9,636	8,163	9,747
				1,608		1,528		1,464		1,584	
			For rounding		1,15,227		1,09,400		1,07,008		1,09,635
		Deduct—Cost of maintenance of non-criminal lunatics recoverable from District Municipal and Cantonment funds									
Total					66,000		63,000		59,000		55,272
					49,200		43,400		48,600		54,383

## DETAILED ACCOUNT No. 24F.—MEDICAL.—LUNATIC ASYLUM (b).

Salaries—	1	1	Superintendent (1,400)	16,800		14,700		16,800		16,980	
	1	1	Deputy Superintendent (300) allowance 75	4,500		4,500		3,000		3,565	
	1	1	Assistant Superintendent, 1 (110) + 30 Local Allowance	1,680		1,680		1,680		1,423	
	1	1	Sub-Assistant Surgeon 1 (60)	720		750		720		729	
	1	2	Exchange Compensation Allowance	1,331		1,070		1,200		1,227	
Establishment—	2	2	Clerks, 1 (24), 1 (50)	888	25,031		22,700		23,400		23,924
	4	4	Servants, 1 (10), 1 (8), 2 (9)	432		450		864		886	
	67	70	Warders, 1 (110), 1 (60), 2 (32), 3 (40), 1 (33), 1 (25), 4 (20), 12 (15), 45 (12)	14,544		12,400		12,048		8,496	
Allowances—			Temporary Establishment	2,052		1,750		1,728		1,514	
			Travelling Allowances		17,916		15,500		15,072		15,309
Supplies and Services—					500		500		500		634
			Diet (560 Patients)	54,000		53,000		49,400		49,692	
			Clothing and Bedding (560 Patients)	7,300		7,300		8,900		8,762	
Contingencies—			English Medicines supplied by Military Dept.	700		700		700		1,567	
			Contract Contingencies (c)	8,172	62,000	8,172	61,000	8,172	59,000	8,163	60,021
			Pay of menials	1,608	9,780	1,528	9,700	1,464	9,636	1,584	9,747
			For rounding		1,15,227		1,09,400		1,07,008		1,09,635
			Deduct—Cost of maintenance of non-criminal lunatics recoverable from District Municipal and Cantonment funds		27				8		
Total					66,000		63,000		59,000		55,272
					49,200		43,400		43,600		54,363

(a) The contingent expenditure is controlled by the Principal of the Medical College, Lahore.

(b) The contingent expenditure is controlled by the Inspector-General of Civil Hospitals.

(c) These grants have been fixed for all the contingent expenditure of the Asylums except dieting and clothing charges and English medicines.



## PUNJAB—EXPENDITURE.

DETAILED ACCOUNT NO. 24G.—MEDICAL—SPECIAL HOSPITALS											
	Numbers			Budget Estimate, 1914-15.		Revised Estimate, 1913-14		Budget Estimate, 1913-14		Accounts, 1912-13	
	1913-14	1914-15		Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
Salaries, etc.—	1	1	Director of Pestum Institute, Kasauli (800)	9,600		9,600		9,600		9,003	
	1	1	Assistant Director of Pestum Institute, Kasauli (450)	5,400		5,400		5,400		4,275	
		1	Exchange Compensation Allowance Travelling Allowances	938		900		938		827	
			For rounding		58		62			50	
					15,900		15,900		14,000		14,155
DETAILED ACCOUNT NO. 24H.—MEDICAL—CHEMICAL EXAMINER (a).											
Establishment—	1	1	Clerk, 1 (100)	1,200		1,200		1,200		2,340	
	2	2	Assistants, 1 (55) 1 (40)	1,110		1,110		1,110			
	6	6	Servants, 1 (16), 2 (8) 2 (9), 1 (10)	720		770		720		656	
Contingencies—			Chemical and apparatus	2,000	3,000		3,110		3,060		3,026
			Contingencies	1,195		2,000		2,000		469	
			For rounding		45		190		3,195	1,239	1,708
			Total		6,300		6,300		6,300		4,734
(a) The Professor of Chemistry in the Medical College is <i>ex-officio</i> Chemical Examiner to Government without any extra allowances											
25—POLITICAL											
			Detailed Account No.	Budget Estimate, 1914-15	Revised Estimate, 1913-14	Budget Estimate, 1913-14	Accounts, 1912-13				
IMPERIAL				Rs	Rs	Rs	Rs				
Political Agents			25A	1,49,000	3,97,300	3,78,900	3,67,431				
Charges on North-West Frontier			25B	9,700	9,700	9,700	11,059				
Charges on Tibet Frontier			25C	13,200	14,500	13,700	12,527				
Political Subsidies				8,200	8,200	8,600	8,969				
Entertainment of Envoys and Chiefs				10,800	11,200	10,800	8,507				
Durbar Presents and Allowances to Va keels, etc.			25D	12,700	9,800	7,700	11,441				
Refugees and State Prisoners			25E	2,34,700	2,23,900	2,39,800	2,26,173				
Miscellaneous			25F	10,700	8,400	15,800	6,390				
Total				7,49,000	6,83,000	6,85,000	6,52,497				
DETAILED ACCOUNT NO. 25A—POLITICAL—POLITICAL AGENTS											
				Budget Estimate, 1914-15	Revised Estimate, 1913-14	Budget Estimate, 1913-14	Accounts, 1912-13				
SUMMARY				Rs	Rs	Rs	Rs				
Kashmir Residency				2,02,700	2,01,100	2,01,300	1,94,261				
Gilgit Agency				1,03,200	88,900	81,100	81,515				
Phulkian State Agency				55,000	53,500	59,500	60,091				
Bahawalpur Agency				70,000	16,000						
Sirdar Ayub Khan State Agency				37,500	37,200	34,000	31,564				
Total				4,49,000	3,97,300	3,78,900	3,67,431				
			DETAILED	Budget Estimate, 1914-15	Revised Estimate, 1913-14	Budget Estimate, 1913-14	Accounts, 1912-13				
				Rs	Rs	Rs	Rs				
Salaries—	1	1	Political Officer (4,000) and Sumptuary Allowance 500	52,080	52,080	52,080	45,945				
	2	2	Assistants, 1 (1,350), 1 (1,050)	28,800	24,660	24,262	27,728				
	1	1	Special Assistant (2,250)	27,000	25,800	24,600	24,600				
	2	2	Exchange Compensation Allowance	2,950	2,870	2,800	2,609				
	1	1	Medical Officer (1,200)	14,400	14,400	14,400	14,400				
	1	1	Exchange Compensation Allowance	900	900	900	900				
Establishment—	2	2	Clerks, 1 (390), 1 (200)	7,080	1,26,130	1,20,710	1,19,012				
	7	17	Do, 1 (180), 1 (150), 3 (120), 1 (100), 1 (95), 2 (60), 2 (50), 3 (40), 1 (30), 1 (90), 1 (70)	16,980	25,720	10,440	25,644				
			Postal Establishment			6,960					
	22	22	Servants (varying from 18 to 8)	2,592	2,860	2,592	780				
							5,214				
	2	2	Medical Establishment, 1 (100), 1 (110)	2,520		2,280					
	2	2	„ Servants, 1 (20), 1 (8) 2 allc. at 15	696	3,600	696	3,547				
	9	11	Customs Establishment, 2 (60), 3 (40), 1 (30), 5 (8), allc. 1 (15), 1 (10)	4,020	3,400	3,444	3,727				
			Deduct—Amount recoverable from Kashmir Durbar	33,898	33,408	33,012	33,912				
				490		480					
Allowances—			Travelling Allowance of Officers	15,650	12,580	15,300	19,020				
			Ditto of Establt.	520	340	640	72				
			House-rent Allowance								
			Fuel Allowance	1,460		1,470					
			Office Allowance	7,700	7,700	7,700					
			Bonus								
				25,33	20,620	25,110	19,085				
			Carried over	1,84,868	1,76,910	1,76,884	1,74,179				

(b) Vide note (a) on page 69, 1364.



DETAILED ACCOUNT NO 25A.—POLITICAL—POLITICAL AGENCIES—*contd*

	Numbers			Budget Estimate, 1914-15		Revised Estimate, 1913-14		Budget Estimate, 1913-14		Accounts, 1912-13	
	1913-14	1914-15		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			Brought forward		1,84,868		1,76,910		1,76,684		1,74,179
			<b>Kashmir Residency—contd</b>								
Supplies and Services—			Reward for intelligence	1,200		600		1,200		607	
			Secret Service								
			Purchase of tents	100						397	
Contingencies—			Lavaries to Peons		1,300	430	600	464	1,200		1,004
			Service Postage and Telegram Charges	5,000		5,000		5,000		6,867	
			Rents, Rates and Taxes	600		600		600		600	
			Tour Charges	2,000		2,500		1,600		2,232	
			Purchase and Repair of Furniture	500		350		500		1,767	
			Medical Contingencies	1,380		1,350		1,380		3,269	
			Office Miscellaneous Charges	5,350		12,440		12,100		6,682	
			Pay of menials	1,722	10,552	1,220		1,722	23,306	1,195	
							23,590				19,078
			For rounding		2,02,720				2,01,250		
					20				50		
			<b>Total Kashmir Residency</b>		2,02,700		2,01,400		2,01,800		1,94,261
			<b>Gilgit Agency. (r)</b>								
Salaries—	1	1	Political Officer	16,000							
			Local Allowance	200							
					22,200	21,300		21,000		24,937	
	1	1	Assistant Political Officer and other Military Assistants								
			Pay at	1,100		15,500		15,600		15,219	
			Local Allowance at	100							
			Military Allowance at	100							
			Military Allowance at	50							
	1		Commandant of Scouts								
			Allowance	100		1,200					
			Language Allowance at	100							
	1		Assistant Commandant of Scouts								
			Pay	561		5,770					
			Allowance	300							
			Language Allowance	100							
	1		Special Service Assistant	80	6,900	2,740				300	
			Language Compensation Allowance		420	110				—1,907	
			Medical Officers							9	
			Exchange Compensation Allowance								
							16,920		36,600		38,458
Establishment—	10	15	Clerks 1 (200), 1 (120), 2 (100), 4 (60), 3 (50), 2 (40), 1 (35), 1 (30)		60,312						
					12,660	8,600		12,660		9,015	
		1	Clerk of scout (50)		600						
	7	8	Servants, 3(13), 1(12), 1(10), 1(8)		1,140	980		984		1,182	
					14,100			13,644			
			Deduct—Amount recoverable from Kashmir Darbar		74,712			5,238			
					18,640				8,406		10,197
Allowances—			Travelling Allowance of Officers	13,000	56,072	7,000	9,580	8,000		6,692	
			Duties of Estab	1,250		3,000		4,000		3,489	
			Ration Concessions	1,976		700		1,976		723	
						19,226	10,700		13,976		10,904
Supplies and Services—			Secret Service	3,000		2,700		3,000		2,998	
			Purchase of tents	2,400		100		500		76	
						5,400	2,800		3,500		3,074
Contingencies—			Service Postage and Telegram Charges	7,770		6,500		7,770		6,472	
			Purchase of Furniture	600		300		300		298	
			Lavaries to Peons					200			
			Tour Expenses	2,000		1,000		1,000		1,117	
			Office Expenses and Miscellaneous	1,758		1,620		1,758		2,727	
			Construction of telephone lines and maintenance of telegraph line	10,295		9,400		10,295		8,205	
			Pay of menials	84		80		81		63	
			For rounding		22,507		18,900		21,407		18,882
					5				211		
			<b>Total Gilgit Agency</b>		1,03,200		88,900		84,100		81,515

(a) The Officers attached to the Kashmir and Gilgit Agencies get free quarters at the expense of the Kashmir State.

DETAILED ACCOUNT NO. 25A.--POLITICAL--POLITICAL AGENTS--*contd.*

	Numbers.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
OTHER AGENCIES.											
Phulkian State Agency.											
Salaries—	1	1	Political Agent, Phulkian States (2,400) + (250) Local Allowance .	31,800		26,400		28,800		30,015	
	1	1	Personal Assistant, 1 (700) <sup>1</sup> .	8,064		8,300		8,064		8,793	
	1	1	Exchange Compensation Allowance .	504		1,700		2,104		2,238	
					40,368		36,400		38,968		41,041
Establishment —	14	9	Clerks, 1 (225), 1 (150), 1 (60), 1 (75), 2 (30), 3 (35) .	8,100		10,000		10,452		9,803	
	11	11	Servants, 2 (10), 9 (7) .	996	9,096	1,000	11,000	996	11,418	945	10,748
Allowances—			Travelling Allowance of Officers .	1,500		1,600		1,900		2,072	
			Ditto of Establt. .	1,300	2,800	1,300	2,900	2,250	4,150	1,267	4,239
Supplies and Services—			Purchase of Tents .		100		100		200		23
Contingencies—			Service Postage and Telegram Charges .	1,300		1,600		2,300		1,392	
			Purchase of Furniture .	200		200		500		371	
			Tour Charges .	200		...		200		30	
			Liveries to Peons .	125		100		100		124	
			Other Miscellaneous Charges .	1,200		1,450		1,550		2,092	
			Pay of Menials .	48		50		48		31	
					3,073		3,400		4,698		4,040
					55,437				59,464		
			For rounding .		163				36		
		Total Phulkian Agency .		55,600		53,800		59,500		60,091	
		Bhawalpur Agency Lump Provision .		50,000		16,000		...		...	
Sardar Ayub Khan Agency.											
Salaries—	1	1	Political Agent in charge of Sardar Ayub Khan (2,400) .	28,800		28,770		24,600		25,073	
	1	1	Assistant Political Agent in charge of Sardar Ayub Khan (200) .	2,400		2,990		3,360		3,220	
					31,200		31,760		27,960		28,293
Establishment—	1	1	Clerk, 1 (110) .	1,320		1,280		1,200		1,280	
	5	5	Servants, 1 (12), 3 (8), 1 (6) .	504	1,824	500	1,780	504	1,704	504	1,784
Allowances—			Compensation for dearness of food .	90				90		...	
			Travelling Allowance of Officers .	600		800		600		140	
		Ditto of Establt. .	400	1,090	500	1,300	400	1,090	74	214	
Contingencies—			Service Postage and Telegram Charges .	200		100		200		70	
			Purchase of Furniture .	100		50		100		...	
			Rents, Rates and Taxes .	2,052		1,250		2,052		752	
			Tour Charges .	500		250		500		3	
			Liveries to Peons .	96				40		56	
			Other Miscellaneous Charges .	350		660		350		332	
			Pay of menials .	48		50		48		60	
					3,346		2,360		3,290		1,273
					37,460				34,044		
			For rounding .		40				44		
		Total Sardar Ayub Khan Agency .		37,500		37,200		34,000		31,564	

DETAILED ACCOUNT No. 25B.—POLITICAL.—CHARGES ON NORTH-WEST FRONTIER.

		Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Payments for Guarding Hill passes.</b>									
<i>Allowances—</i>	Dera Ghazi Khan District.								
	Allowances to petty Chiefs . . . . .	4,700		9,700		4,700		11,059	
	Ditto Sardar Jalab Khan . . . . .	200				200			
	Ditto Sardar Mahamad Khan . . . . .	300				300			
	Ditto Border Chiefs . . . . .	4,512				4,512			
		9,712				9,712			
For rounding . . . . .		12				12			
<b>Total</b> . . . . .			9,700		9,700		9,700		11,059

DETAILED ACCOUNT No. 25C.—POLITICAL.—Charges on Tibet Frontier.

GARTOK TRADE AGENCY.										
Salary—	1	1	Trade Agent (250)		3,000		3,400		2,400	8,720
Establishment—	1	1	Clerk (100)	1,200	}	2,400	{	1,200	}	1,121
	1	1	Dak-Contractor (100 p. m.)	1,200				1,200		...
	1	1	Mate (28)	336				336		...
	6	6	Coolies (23) each	1,656				1,656		...
					4,392		4,400		4,392	1,121
			Medical Establishment.							
	1	1	Hospital Assistant, (110)	1,320		1,320		1,200		...
	2	2	Servants, 2 (23)	552		550		552		...
					1,872		1,870		1,752	...
Allowances—			Travelling Allowance		1,600		2,500		1,600	945
Supplies and Services—			Medical and Hospital Store	...	}	800	{	300	}	...
			Transport of Government Goods	500				500		...
			Lighting and Dieting Charges	...				200		...
			Darbar Presents	...				500		499
			Purchase and repair of tents	10				320		...
				510		900		1,820	499	
Contingencies			Service Postage and Telegram Charges	50		50		50		30
			Tour Charges	300		320		300		187
			Rents, Rates, and Taxes	250		30		250		...
			Medical Contingencies	460		60		120		12
			Hot-weather Charges	600		...		600		...
			Miscellaneous	200		970		400		1,013
					1,860		430		1,720	1,242
		For rounding		34				16		
			Total Gartok Trade Agency		13,200		14,500		13,700	12,527

DETAILED ACCOUNT No. 25D.—POLITICAL.—DURBAR PRESENTS AND ALLOWANCES TO VAKEELS, ETC.

SUMMARY.								
Durbar Presents	.	12,500		9,500		7,500		11,161
Toshakhana Contingencies	.	200		300		200		280
Total			12,700		9,800		7,700	11,441
DETAILS.								.
Durbar presents.								
Durbar presents for the Punjab Civil Secretariat	.	10,000		7,000		5,000		8,144
Ditto Gilgit Agency	.	2,000		2,000		2,000		2,454
Ditto Kashmir Residency	.	500		500		500		563
Total Durbar Presents			12,500		9,500		7,500	11,161

DETAILED ACCOUNT No. 25E.—POLITICAL.—REFUGEES AND STATE PRISONERS.

SUMMARY.							
Allowances to Afghan Refugees from Kabul	.	.	.	17,256	17,30	18,096	16,535
Charges of Afghan Refugees	.	.	.	2,17,164	2,06,170	2,21,748	2,09,267
Pensions and Gratuities	.	.	.	...	...	...	371
				2,34,420		2,39,844	
For rounding	.			280		44	
Total	.			2,34,700	2,23,900	2,39,800	2,26,173

## PUNJAB—EXPENDITURE

Detailed Account No. 25E—POLITICAL—REFUGES AND STATE PRISONERS— <i>contd</i>									
	DETAILS.	Budget Estimate, 1914-15		Revised Estimate, 1913-14		Budget Estimate, 1913-14		Accounts, 1912-13	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Allowances—</i>	<b>Allowance to Afghan Refugees from Kabul.</b>								
	Not exceeding Rs 5000 per annum—								
	1 (120)					1,410			
	1 (200)	2,460				2,460			
	1 (200)	2,400				2,400			
	1 (150)	1,800				1,800			
	3 (100)	3,600				2,400			
	2 (50)	1,920				1,920			
	1 (75)	900		17,730		900		16,535	
	2 (50)	1,200				1,800			
	1 (40)	480				180			
	2 (30)	720				720			
	2 (20)	600				600			
	2 (20), 1 (15), 1 (10), 1 (6), 4 (5), 1 (7)	1,176				1,176			
	<b>Total Allowances to Afghan Refugees from Kabul</b>		17,256		17,730		18,096		16,535
<i>Allowances—</i>	<b>Charges of Afghan Refugees</b>								
	Allowances to Sardar Ayub Khan	1,02,000		90,000		1,02,000		90,000	
	Allowance to his followers	61,130		61,160		65,228		65,964	
	House-rent for Sardar Ayub Khan	8,618		8,650		8,618		4,129	
	House-rent for followers of ditto	3,988		3,990		4,114		4,775	
	Allowance to other Refugees	10,080		10,080		10,392		11,356	
	Other Charges	250				250		119	
	Allowance to S. Abdur Rahman Khan	21,000				21,000		26,425	
	Do to his followers	3,024		31,990		3,031		3,561	
	House-rent for S. Abdur Rahman Khan	3,120				3,150		2,908	
	Allowance to the Party of Sardar Hashim Khan	924				924			
	<b>Total Charges of Afghan Refugees</b>		2,17,164		2,01,170		2,21,748		2,09,267

Detailed Account No. 25F—POLITICAL—MISCELLANEOUS (a)									
	DETAILS.	Budget Estimate, 1914-15		Revised Estimate, 1913-14		Budget Estimate, 1913-14		Accounts, 1912-13	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Allowances—</i>	Demarcation of boundaries between British Territory and Native States	1,500		1,400		3,000		914	
	Rewards for Intelligence	550		200		550		90	
	Service Allowance to Dulkams and Hadims	1,920		1,920		1,920		1,920	
	Other Allowances	2,000				3,000			
			5,970		3,520		10,470		2,924
<i>Supplies and Services—</i>	Secret Service	500		100		100		145	
	Rewards to Native Chiefs, etc., for Political Services	2,000		1,500		2,000		1,802	
<i>Contingencies—</i>	Service Postage and Telegram Charges	250		200		250		200	
	Office Expenses and Miscellaneous	2,030		3,080		3,930		1,259	
			2,280		3,280		3,180		1,459
	For rounding		10,750				15,750		
			50				50		
	<b>Total</b>		10,700		8,100		15,800		6,390

(a) The contingent expenditure is under the control of the Local Government

## 26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS

	Account No.	Budget Estimate, 1914-15	Revised Estimate, 1913-14	Budget Estimate, 1913-14	Accounts, 1912-13
		Rs	Rs	Rs	Rs
<b>IMPERIAL.</b>					
Ethnographical Survey			2,000	2,000	2,100
Veterinary and Stallion Charges	26A	1,49,000	1,37,600	1,20,000	2,26,937
Census			400		21,490
Total Imperial		1,49,000	1,40,000	1,22,000	2,50,527
<b>PROVINCIAL</b>					
Donation to Scientific Society					500
Registrar of Co-operative Credit Societies	26B	84,700	66,300	62,000	56,925
Provincial Museums	26C	10,200	9,600	10,000	18,591
Imperial Insititute		500		500	
Agriculture	26D	3,73,100	3,41,100	6,49,100	2,72,416
Public Exhibitions and Fairs	26E		2,000	2,200	46,982
Veterinary and Stallion Charges	26A	4,61,700	4,31,000	4,48,900	2,89,367
Botanical and other Public Gardens	26F	1,33,500	72,900	85,200	79,186
Emigration	"			100	1,694
Inspector of Factories		17,200	6,700	4,300	2,629
Gazetteer and Statistical Memoirs	...	5,000	16,000	5,000	3,790
Registration of Railway Traffic		8,000	5,700	8,000	6,427
Provincial Statistics	26G	1,400	1,300	1,700	
Preservation and translation of ancient Manuscripts		500		500	1,347
Examinations	...	1,800	1,800	1,800	1,516
Miscellaneous	...	1,08,800	66,400	1,08,500	38,483
Refunds	...	1,600	1,200	1,200	1,461
Total Provincial	...	12,08,000	10,22,000	13,89,000	8,21,314
Total	...	13,57,000	11,62,000	15,11,000	10,71,841

## DETAILED ACCOUNT No 26A—SCIENTIFIC, ETC., DEPARTMENTS—VETERINARY AND STATION CHARGES.

SUMMARY.		Budget Estimate, 1911-15		Revised Estimate, 1913-14		Budget Estimate, 1913-14		Accounts, 1912-13.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Imperial.</b>									
Superintendence		51,315		50,730		39,005		45,081	
Veterinary Instruction		55,678		52,010		58,195		42,856	
Lump provision for expenditure in connection with the issue of the Quarterly Journal of Tropical Veterinary Science									
Breeding operations (Hissar Cattle Farm)		9,135		7,160		9,000		1,23,512	
Camel Specialist	(F)	29,572	(F)	27,700	(F)	22,500	(F)	15,488	
Lump deduction						9,000			
<b>Total Imperial</b>			1,49,000		1,37,600		1,20,000		2,26,937
<b>Provincial</b>									
Prizes		7,000		7,000					
Superintendence		51,600		10,700		38,772		39,808	
Veterinary Instruction		52,500		12,500		53,192		37,672	
Subordinate Establishment		2,01,000		2,02,700		1,95,308		1,91,286	
Hospitals and Dispensaries		16,000		12,800		16,628		14,602	
Breeding operations		1,24,100		1,25,000		1,30,000		1,999	
Lump provision for provision of Establishment and for Equipment of Veterinary College		5,000							
Lump provision for provision of Veterinary Establishment						9,000			
Lump addition									
<b>Total Provincial</b>			1,61,700		1,31,000		1,48,900		2,89,367
<b>Total</b>			6,10,700		5,68,600		5,68,900		5,16,304

  

	1913-14	1914-15							
<b>DETAILS</b>									
<b>Superintendence, Imperial</b>									
Salaries—	5	5	Superintendents 1 (120) 1 (740)	51,120		17,930		36,720	42,420
	5	5	1 (820) 2 (540)	3,195		2,800		2,285	2,661
			<b>Total Imperial</b>		54,315		50,730		39,005
<b>Provincial</b>									
Establishment—	3	3	Deputy Superintendents 3 (200)	7,200					..
	12	12	Clerks 1 (10), 1 (31) 2 (75), 1 (10), 1 (15) 1 (10) 1 (37), 1 (28), 1 (24) 1 (11) 1 (22)	6,996		7,030		6,828	7,235
	15	16	Servant 1 (10), 5 (8) 10 (7), 3 allowance 20 for six months	1,800		1,110		1,581	1,454
			Salaries		15,996		8,410		8,412
Allowances—			Travelling Allowance of officers	8,200		9,750		7,700	7,705
			Do. of Establishment	600		300		1,400	770
					8,800		10,050		9,100
Supplies and Services—			Purchase of Chemicals and Instruments	750		400		750	442
			Purchase and Repair of Tents	210		20		210	..
			Do of Serum	10,000				4,000	..
					10,960		420		4,960
Contingencies—			Tour Charges			..		600	415
			Office Rent	2,760		2,650		2,760	2,670
			Service Postage and Telegram Charges	5,600		6,210		5,600	5,404
			Miscellaneous	7,166		12,350		6,848	12,540
			Pay of menials	324		580		492	553
					15,850		21,790		16,300
			For rounding		6				
			<b>Total Provincial</b>		51,600		40,700		38,772
			<b>Total Superintendence</b>		1,05,915		91,430		77,777

(F) Includes Rs. 585, 590, 487 and 305 on account of Exchange compensation allowance.

DETAILED ACCOUNT No 26A—SCIENTIFIC, &c, DEPARTMENTS—VETERINARY AND SANITARY CHARGES—*contd.*

	Numbers			Budget Estimate, 1914-15		Revised Estimate 1915-16		Budget Estimate 1916-17		Accounts, 1912-13	
	1914-15	1914-15		R	R	R	P	P	R	R	R
Veterinary Instruction, Imperial.											
Salaries—	1	1	Principal (1,720 + Local Allowance 100)	21,810		21,810		21,810		22,172	
	4	3	Professors' Allowance 1 (1,150), 1 (750), 1 (150)	30,900		27,370		23,300		18,724	
	4	3	Exchange Compensation Allowance	2,737		2,800		2,900		1,000	
			For rounding	111				155			
			Total Imperial		55,678		52,010		5,195		12,856
Provincial.											
Salaries—	13	9	Lecturers, 2 (280), 1 (200), 2 (150), 1 (75), 3 (100)		17,220		10,230		17,028		6,884
Establishment—	1	2	Demonstrators of Anatomy, 1 (140), 1 (100)	2,550		2,150		2,700		2,004	
	1	1	Allowance to Curator of museum (20)	210		210		210		210	
	4	7	Clerks, 1 (85), 1 (30), 1 (20), 1 (20), 1 (31), 2 (25)	2,904		3,200		1,800		1,532	
	12	11	Scrivens, 2 (10), 6 (8), 1 (11), 1 (7), 1 (12)	1,176		1,650		1,272		999	
	1	1	Draftsman (75)	900				810			
			Allowance to Veterinary Surgeons etc., and Temporary Establishment	500	5,000	500	300	500	7,712	500	5,475
Allowances—			Travelling Allowance		0		170		200		211
Supplies and Services—			Stores and freight on stores purchased in England			2,700		5,000		1,422	
			Scholarships	8,500		6,900		7,500		7,139	
			Purchase of Chemicals and Apparatus	4,000		50		1,750		13	
			Dissecting-room Charges	200	12,700	5,150	15,180	200	14,150	5,711	11,285
Contingencies—			Office Rent	240				210		24	
			Service Postage and Telegram Charges	400		300		500		243	
			Miscellaneous	12,310		6,550		12,240		5,589	
			Pay of menials	324	13,304	2,020	8,870	228	13,208	928	6,784
			For rounding		476			6			
			Total Provincial		52,500		42,800		53,192		35,672
			Total Veterinary Instruction		1,08,178		94,810		1,11,657		78,528

DETAILED ACCOUNT No 26A—SCIENTIFIC, & , DEPARTMENTS—VETERINARY AND STALLION CHARGES—*contd*

Numbers				Budget Estimate, 1911-12		Revised Estimate, 1913-14		Budget Estimate, 1913-14		Accounts, 1912-13.		
1911-12	1912-13	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
Breeding Operations.												
IMPERIAL												
Hissu Cattle Farm												
Establishment	1	1	1 Superintendent (710)	9,80		6,630		8,100		11,225		
			Exchange Compensation Allowance	555		530		525		956		
			Establishment and Contingencies	..		.			8,925 75	1,11,331		
			For rounding									
			Total Imperial		9,435		7,160		9,000		1,23,512	
	PROVINCIAL											
			Horse, Mule and Donkey Breeding									
			Cost of Stallions	5,000		5,000		5,000		1,700		
			Reed Expenses of Stallions							153		
			Contingencies (Feed and keep of Stallions), (cattle breeding), (cost of full)							146		
		Hissu Cattle Farm	1,11,100		1,20,000		1,31,000		...			
		Total Provincial		1,21,100		1,20,000		1,31,000		1,999		
		Total Breeding Operations		1,33,535		1,52,160		1,45,000		1,28,511		
Subordinate Establishment.												
Establishment	13	10	Veterinary Assistants, 1(125), 11 (160) (75), 31 (50), 70 (10) 71 (30) and Allowance (1 at 50 2 at 25, 12 at 33 at 5, 1 at 10, 1 at 20)	9,192		9,600		1,00,032		93,127		
	15	15	Servants, 2 (8), 13 (7)	1,251		1,050		1,281		1,391		
			Bonus					..		50		
			Compensation for decrease of food							24		
			Deduct—Recoverable from District Boards		100,70		7,650		1,01,316		91,892	
					50,582		50,582		31,258		30,862	
	Monaries—											
	Contingencies—											
			Travel Allowances		22,400		22,112		22,360		20,389	
			Service, Postage and Telegram Charges	2,650		2,110		2,370		2,750		
		Other Contingencies	1,476		3,600		1,500		2,948			
		Contribution to District Funds for Veterinary Assistant	1,07,400		1,07,400		1,04,000		1,04,000			
		Pay of menials			150				169			
		Deduct—Probable Savings		1,11,706		113,320		1,07,570 5,000		1,09,867		
		Total Subordinate Establishment		2,01,600		2,02,700		1,95,305		1,94,286		
Hospital and Dispensaries												
PROVINCIAL												
Salaries—	1	1	House Surgeon (280)		3,360		3,200		3,120		2,840	
	Establishment—	2	2	Sub-Assistant Surgeons, 1 (36), 1 (90)	1,512		1,200		1,500		1,200	
			Compounders, 1 (25), 1 (10)	120		350		420		337		
1		1	Clerk, 1 (48)	576		540		510		1,092		
8		8	Servants, 2 (8), 2 (7), 2 (20) 1 (14) 1 (30)	1,368		1,200		1,368		3,330		
			Head farrier (75)	900	1,770	...		810		...		
Supplies and Services—	1	1	Purchase of chemicals and apparatus				3,290		4,608		5,959	
			Forage in maintenance	...		550		550		346		
			Water works	..		400		1,000		491		
							950		1,550		214	
Contingencies—			Country Medicines	500		960		650		359		
			Hospital Requisites	3,600		3,900		3,600		2,800		
			Miscellaneous	2,324				700		1,079		
			Pay of menials	2,310				2,310				
			Contributions for menials destroyed on account of glanders.	..	8,764	500	5,300		7,290	484	4,722	
		Total Hospitals and Dispensaries		16,900		12,800		10,628		14,602		



## DETAILED ACCOUNT NO. 26B.—SCIENTIFIC, ETC., DEPARTMENTS.—Registrar of Co-operative Credit Societies.

	Numbers.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Salary—</b>											
	1	1	Assistant Registrar (700) <sup>1</sup>	22,464		22,670					
	1	1	Registrar (1,800) <sup>1</sup>	8,064		5,009		22,464		22,685	
			Local Allowance at (150) <sup>1</sup>								
	1	1	Exchange Compensation Allowance to Registrar	1,296		1,270		1,296		1,310	
	1		Ditto to Assistant Registrar	525							
<b>Establishment—</b>	18	21	Inspectors and Sub-Inspectors, 1 (250), 2 (150), 4 (120), 1 (90), 3 (60), 2 (55), 4 (50), 3 (45), 1 (40)	21,420	32,319	28,940		23,700		23,995	
	3	6	Clerks, 1 (96), 1 (88), 1 (64), 1 (48), 1 (38), and 1 (33)	4,404	22,640	19,080		1,800		19,405	
	13	14	Servants, 4 (8), 10 (7)	1,224							
			Lump provision for the revision of Establishment	1,639				2,600			
			Do. for the establishment, etc., of the Assistant Registrar	10,411							
			Deduct—Recoveries from Societies	39,148							
				2,760							
					36,988	23,940		24,608		20,499	
<b>Allowances—</b>			Travelling Allowance of officers	2,000		1,430		2,000		1,331	
			Do. Establt.	7,500		7,150		7,500		7,016	
					9,500	8,580		9,500		8,397	
<b>Contingencies—</b>			Office Expenses and Miscellaneous	4,165		3,790		2,968		2,805	
			Postage and Telegraph Charges	1,700		1,050		1,200		1,188	
			Pay of menials	...	5,365			4,168		41	
					81,702	4,840		62,036		4,034	
			For rounding		2			36			
			<b>Total</b>		84,700	66,300		62,000		56,925	

## DETAILED ACCOUNT NO. 26C.—SCIENTIFIC, ETC., DEPARTMENTS.—PROVINCIAL MUSEUMS. (a)

	Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Allowance to Curator	1,200		1,200		1,200		1,200	
Establishment	3,756		3,520		4,224		3,908	
Bonus	...		...		...		4	
Contribution to Delhi Museum	...		...		...		2	
Contingencies	4,000		3,630		4,000		12,629	
Pay of Menials	1,260		1,250		528		848	
		10,216				9,952		
For rounding		16				48		
<b>Total</b>		10,200		9,600		10,000		18,591

(a) The contingent expenditure is under the control of the Curator.

## DETAILED ACCOUNT NO. 26D.—SCIENTIFIC, ETC., DEPARTMENTS.—AGRICULTURE.

SUMMARY.							
Experimental Farms	52,142		39,600		38,300		33,985
Subordinate Staff and Agricultural Experiments	1,00,558		59,100		71,700		40,277
Agricultural Department	1,40,900		1,42,500		1,28,422		1,44,622
Punjab Agricultural College	63,500		59,900		65,628		53,532
Lump Provision for Improvement of Agriculture and Allied Objects	16,000		40,000		3,60,000		
					11,64,050		
For probable savings					15,000		
Rounding					50		
<b>Total</b>		3,78,100		3,41,100		6,40,100	2,72,416



DETAILED ACCOUNT NO. 26D.—SCIENTIFIC, ETC., DEPARTMENTS.—AGRICULTURE—*contd.*

				Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.		
Numbers.				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
DETAILS.												
Experimental Farms.												
Bruceabad Farm.												
Establishment	1	1	Superintendent (40)	480				480				
	2	2	Clerks (20)	480				480				
	3	3	Karawars, 7 (1), 1 (5)	396				396				
	5	5	Malis, 4 (12), 1 (11)	708				708				
	3	3	Chowkidars, 2 (4), 1 (3)	132				132				
	1	1	Sweeper (7)	81				81				
	1	1	Jemadar (37)	444				444				
	25	25	Coolies (10)	3,000				3,000				
	1	1	Peon (6)	72				72				
	1	1	Munshi (13)	156				156				
	1	1	Overseer (37½)	450				450				
			Lump provision for increase	192				492				
					6,894		2,620		6,894		5,430	
Supplies and Services			Travelling Allowance	...			50		...		...	
			Arboriculture	1,000				1,000				
			Price of Seeds	100				100				
			Feed and keep of Bullocks and Donkeys	400				400				
			Construction and Repairs of Buildings	3,260				3,260				
			Other Charges	3,190				2,540			170	
Compensation for dearness of food				...	7,950		13,950		7,300		8,549	
Total Bruceabad Farm					14,844		16,620		14,194		13,979	
Sargodha Farm.												
Establishment	1	1	Manager (16)	192		180		192		188		
	1	1	Beldar (11)	132		...		...		...		
					324		180		192		188	
Allowances—									30		...	
Supplies and Services—	Petty Construction and Repairs				100		...		500		...	
	Purchase of seeds			200				200				
	Water rate			400				400				
	Miscellaneous			1,310				300				
						1,910		1,000		900		376
Total Sargodha Farm					2,664		1,580		1,622		564	
Eastern Punjab Agricultural Station.												
Establishment, etc.—	2	3	Clerks, 1 (26), 2 (18) + Lump provision of Rs. 1,068 for 5 Mukaddams	1,312				695				
	1	1	Servant 1 (30)	360				300				
			Temporary Establishment	...				960				
					2,172		1,960		1,956		1,687	
Allowances—	Travelling Allowance			100				1,000		1,000		989
	Contingencies				7,870		7,730		7,770		5,295	
Total Eastern Punjab Agricultural Station					10,142		10,690		10,726		7,971	
Lyallpur Farm.												
Establishment	4	1	Servant, 1 (7)	84		...		708		...	...	
	1	5	Clerks and Storekeepers, 1 (30—45), 4 (15—25)	1,188				240				
		1	Manager (100)	1,200				...		948		1,638
					2,472		1,410					
Allowances—					300		300		300		263	
Contingencies—	Miscellaneous				12,220		9,000		10,510		9,570	
	Total Lyallpur Farm					14,992		10,710		11,758		11,471
Hansi Farm					9,500		...		...		...	
Total Experimental Farms					52,142		39,600		33,300		33,985	
Subordinate Staff and Agricultural experiments.												
Establishment—			Bonus	...		...		...		10		
	2	1	Assistant Director of Agriculture, 1 (340)	4,080		3,060		4,560		2,624		
	2	2	Servants, 2 (7)	168		...		140		...		
	19	19	Agricultural Assistants, 4 (58), 4 (52), 3 (46), 1 (100), 3 (40) and 4 (40) for 8 months 1 allee. at Rs. 7	10,940		8,180		12,492		7,233		
Carried over				15,188		11,240		17,192		9,927		

DETAILED ACCOUNT No. 261) —SCIENTIFIC, ETC., DEPARTMENTS —AGRICULTURE—*cont'd*

				Budget Estimate, 1911-15		Revised Estimate, 1913-14		Budget Estimate, 1931-11		Accounts, 1912-13	
			Brought forward	15,188		11,210		17,132		9,927	
<i>Establishment—</i>			Well boring Staff, 2 (75), 1 (65), 16 (15), 4 (10) + 20 allowances (10)	5,340		5,660		110		7,106	
					23,55		11,200		27,352		17,333
<i>Allowances—</i>			Travelling Allowance . . . . .		10,000		7,570		7,000		4,665
<i>Contingencies—</i>			Purchase of books . . . . .				100		350		57
			Office Expenses and Miscellaneous . . . . .	2,000		1,930		2,900		4,825	
			Pay of menials . . . . .		2,000		4,930		3,250		1,890
<i>Agricultural</i>			Seed Operations with indigenous Cotton	45,000		5,000		20,000		938	
<i>Experiments—</i>			Other Experiments . . . . .	600		3,200		6,000		2,270	
			Purchase of Agricultural Model, Machinery, etc . . . . .	1,000		1,100		1,000		4,110	
			Purchase and Repair of Well boring Apparatus	10,000		15,000		6,000		6,033	
					65,000		27,000		36,000		13,389
			For rounding		0				98		
			Total Subordinate Staff, etc.		1,108		5,110		71,700		10,277
			<b>Agricultural Department</b>								
<i>Salaries—</i>			Director of Agriculture (1,800) + Fiscal Allowance Rs (150)	22,401		20,300		22,401		27,085	
			Exchange Compensation Allowance	1,206		1,200		1,200		1,511	
			Deputy Director of Agriculture 1 (500), 1 (400)	10,000		570		500		6,351	
			Economic Botanist (00)	3,000		9,200		3,000		8,538	
			Professor of Agriculture (700)	5,400		7,130		7,000		7,166	
			Agricultural Chemist . . . . .							4,786	
			Do Engineer (700)	5,400							
<i>Establishment—</i>					60,000		15,100		16,000		55,500
			Superintendents, 1 (300), 1 (210)	6,120		3,500		6,120			
			Clerks 2 (120—150), 5 (80—130) 1 (60—75), 3 (50—60) 12 (35—50) 3 (20), 1 (70), 1 (11), 1 (30) 1 (20—30), 1 (15—25), 1 (35), 2 (20), 1 (70—110), 1 (75) and 1 (40—70)	30,528		20,020		31,908		20,680	
			Servants, 1 (10), 17 (8), 16 (7), 2 (13), 1 (12), 1 (10—15)	4,128		3,000		1,152		2,877	
			Temporary Establishment . . . . .	410				1,221			
			Bonus . . . . .							—25	
<i>Allowances—</i>			Travelling Allowance of Officers	8,610		6,110		7,910		8,476	
			Ditto of Estab- lishment . . . . .	5,075		7,740		1,175		6,909	
					13,685		11,150		12,385		15,385
			Carried over		1,15,831		96,870		1,02,229		1,03,497

## DETAILED ACCOUNT No 26D—SCIENTIFIC, ETC, DEPARTMENTS—AGRICULTURE—concl'd

	Numbers			Budget Estimate, 1911-15		Revised Estimate, 1913-14		Budget Estimate, 1913-14		Accounts, 1912-13	
	1913-14	1914-15		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Int. services—			Brought forward . . . . .								
			Date palm Experiment . . . . .	3,000	1,10,801	100	9,870	3,000	1,02,229		1,03,497
			Service Postage and Telegram Charges . . . . .	7,100		6,370		800		5,895	
			Hot and Cold Weather Charges . . . . .					1,250		518	
			Tour Charges . . . . .					120		1,020	
			Purchase and Repair of Apparatus . . . . .		500	520		9,150		6,325	
			Purchase of Chemicals . . . . .								
			Miscellaneous . . . . .	17,765		27,820		11,770		22,249	
			Pay of menials . . . . .	900		1,070		150		715	
			Cost and freight of Stores obtained from England . . . . .		37,205	1,770		38,520		4,397	
Salaries—			Deduct—1/4th share of the combined office of the Director of Agriculture and Land Records, etc, debit to 3—Land Revenue (vide page 28) . . . . .		1,33,000		15,000		1,10,719		41,125
			For rounding . . . . .		12,197				12,327		
			<b>Total Agricultural Department</b> . . . . .		1,40,900		1,42,000		1,28,122		1,44,622
			<b>Punjab Agricultural College</b> . . . . .								
	1	1	Principal 1 (850) and Local Allowances (100) . . . . .	11,400		11,000		10,800		7,129	
	5	5	Assistant Professors, 1 (200), 2 (150), 2 (187) L A 1 (25) . . . . .	10,800		14,050		12,960		12,161	
	4	4	Laboratory Assistant, 4 (70 140) 2 allowances (10) . . . . .	3,930		4,910		3,765		1,375	
	3	3	Clerks, 1 (60-80), 1 (35-50), 1 (20-30) . . . . .	1,764	20,130		30,560		27,525		20,605
	3	3	Servants, 3 (7) . . . . .	252		2,110		1,680		1,903	
			Other Establishment . . . . .	6,528				6,133		3,945	
Allowances—			Bonus . . . . .							—4	
			Travelling Allowances of Officers, Do of Establt . . . . .	1,200	8,544	2,000	2,110	1,000	8,065	2,687	5,844
			Do . . . . .	1,600		1,500		800		1,143	
			Scholarships . . . . .	2,196	2,500	1,500	3,800	2,292	1,800	2,215	2,880
			Purchase of Cows for the Dairy . . . . .					3,000			
					2,190		1,500		5,292		2,215
			Service Postage and Telegram Charges . . . . .	1,000		1,000		400		323	
			Hot and Cold Weather Charges . . . . .					300			
			Purchase and Repair of Furniture . . . . .					200			
			Purchase and Repair of Apparatus . . . . .	250		200		3,650		800	
Supplies & Services—			Cost and freight of Stone obtained from England . . . . .							470	
			Purchase of Chemicals and Books . . . . .	1,000		1,000		3,900		200	
			Miscellaneous . . . . .	17,000		15,000		14,077		13,111	
			Pay of Menials . . . . .	1,700		1,300		1,116		1,308	
			Tour charges . . . . .							60	
					23,800		21,000		22,913		20,978
			For rounding . . . . .		36						
			<b>Total Punjab Agricultural College</b> . . . . .		63,500		59,900		45,629		53,532

## DETAILED ACCOUNT No 26E—SCIENTIFIC, ETC, DEPARTMENTS—PUBLIC EXHIBITIONS AND FAIRS.

Cattle and Horse Fairs . . . . .			2,000		2,200		9,435	
Other Exhibitions and Fairs . . . . .							37,547	
Total . . . . .				2,000		2,200		40,982

## DETAILED ACCOUNT No. 26F.—SCIENTIFIC, ETC, DEPARTMENTS.—BOTANICAL, ETC, GARDENS.

SUMMARY.	Budget Estimate, 1914-15		Revised Estimate, 1913-14.		Budget Estimate, 1913-14		Accounts, 1912-13	
	Rs	Rs	Rs.	Rs.	Rs	Rs.	Rs.	Rs.
Menageries . . . . .	5,263		5,260		5,260		7,450	
Station Gardens . . . . .	40,248		29,940		40,370		40,420	
Agri Horticultural Gardens . . . . .	37,989		37,700		39,570		31,316	
Lump Provision for improvements in the Lahore Zoo . . . . .	50,000							
Total		1,33,500		72,900		85,200		79,186

## DETAILED ACCOUNT No. 26F.—SCIENTIFIC, ETC., DEPARTMENTS.—BOTANICAL, ETC., GARDENS. (a)

Numbers.				Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Account., 1912-13.	
1913-14.	1914-15.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
DETAILS.											
Menageries.											
Salary—	1	1	Superintendent of Menageries (120)	1,440		1,440		1,440		3,276	
			Contingencies . . . . .	3,823		3,820		3,820		4,174	
Total Menageries . . . . .					5,263		5,260		5,260		7,450
Agri-Horticultural Gardens.											
Establishment—	1	1	Superintendent (200—425) . . . . .	3,060		3,700		3,780		3,331	
	1	1	Overseer (100) . . . . .	...		...		1,200		...	
	1	1	Exchange Compensation Allowance	192		180		184		189	
	3	3	Clerks, 2 (50), 1 (30) . . . . .	1,560	}	2,650	{	1,560		2,382	
	1	1	Peon (8) . . . . .	96				96	...		
	Temporary Establishment—										
	4	4	Gardeners, 1 (36), 1 (20), 1 (10),								
			1 (11) . . . . .	852	1,240	1,152	1,610				
	Local allowance . . . . .			240		...		...		...	
						6,000		7,770		7,972	
Allowances—			Travelling Allowance . . . . .	200		...		200		...	
			Contribution to Local bodies . . .	2,600		4,200		2,600		...	
					2,800		4,200		2,800		...
Supplies and Services—			Hire, feed, and purchase of Cattle .	1,600				600			
			Purchase of Plants and Seeds . . .	5,240				5,000			
			Carriage of Plants and Seeds . . .	...				340			
			Canal Charges . . . . .	1,128				1,128			
			Flower Pots and Manure . . . . .	1,500				1,670			
			Maintenance of Garden, Buildings and Roads . . . . .	3,000				2,500			
			Prizes at Shows . . . . .	500				500			
			Purchase of Tools and Implements .	650				850			
			Repairs of do. do. . . . .	...				300			
			Variable labour . . . . .	10,512		24,130		25,730		25,176	21,788
Contingencies—			Cost of Books, etc. . . . .					26			
			Service Postage and Telegram Charges . . . . .	600				500			
			Printing . . . . .	202				150			
			Stationery and Binding . . . . .					26			
			Other Items . . . . .	4,702				3,150			
			Pay of menials . . . . .	...	5,504			...	3,852	2,016	
			For rounding . . . . .		38,434 445			39,800 230			23,804
			Total Agri-Horticultural Gardens.		37,989		37,700		39,570		31,319

## DETAILED ACCOUNT No. 26G.—SCIENTIFIC, ETC., DEPARTMENTS.—PROVINCIAL STATISTICS.

<i>Establishment—</i>	5	4	Mohurirs, 1 (15), 2 (10), [1 at 20 for 5 months] + allowance Rs. 213 . . . . .	733		1,220		1,149		1,298	
	1	4	Peons 2 (7) and 2 at 7 for 5 months	238				84		...	
					971		1,220		1,233		1,298
<b>Contingencies</b> . . . . .					429		80		467		49
<b>Total</b> . . . . .					1,400		1,300		1,700		1,347

(a) The expenditure is controlled by the President, Agri-Horticultural Society, except that for Station Gardens, which is under the control of the Commissioners.

27.—TERRITORIAL AND POLITICAL PENSIONS.

	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
IMPERIAL.		Rs.	Rs.	Rs.	Rs.
Territorial and Political Pensions . . . . .	27A	69,500	65,600	70,000	86,946
Charitable Allowances . . . . .	27B	21,500	23,400	24,000	34,857
TOTAL . . . . .		91,000	89,000	94,000	1,21,803

DETAILED ACCOUNT No. 27A.—TERRITORIAL, ETC., PENSIONS.—TERRITORIAL AND POLITICAL PENSIONS.

	Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Exceeding Rs. 5,000 per annum.								
Delhi Royal Family—Mirza Surya-jah . . . . .	...				...		5,566	
MISCELLANEOUS.								
Dharm Kaur . . . . .	10,000		10,000		10,000		12,500	
Tika Gajan Sing . . . . .	7,862		7,860		7,862		7,862	
Mohamed Akbar Khan . . . . .	10,000		10,000		10,000		8,750	
		27,862		27,860		27,862		34,678
Not exceeding Rs. 5,000 per annum.								
Delhi Royal Family . . . . .	...		...		...		5,872	
Lahore Royal Family . . . . .	876		870		876		645	
Family of the ex-King of Kabul (Shahzaman) . . . . .	12,534		10,800		12,774		12,076	
Family of the Nawab Sufaraz Khan of Mooltan . . . . .	2,244		2,170		2,244		2,193	
Family of a Jagirdar in Rohtak . . . . .	553		500		574		785	
Bolia Family . . . . .	...		...		...		—3,084	
Miscellaneous . . . . .	24,991		23,400		25,575		34,731	
		41,198		37,740		42,043		52,268
		69,060				69,905		
For rounding . . . . .		440				95		
Total . . . . .		69,500		65,600		70,000		86,946

DETAILED ACCOUNT No. 27B.—TERRITORIAL, ETC., PENSIONS.—CHARITABLE ALLOWANCES.

Not exceeding Rs. 5,000 per annum.							
Delhi Royal Family . . . . .	...		...		...		9,945
Family of the ex-King of Kabul (Shahzaman) . . . . .	1,148		1,300		1,316		1,256
Family of Nawab of Jhajjar . . . . .	3,226		3,400		3,442		2,766
Disbanded soldiers of the late Sikh Government and their families . . . . .	210		200		234		...
Miscellaneous . . . . .	16,891		18,500		18,529		20,890
		21,475			23,521		
For rounding . . . . .		25			479		
Total . . . . .		21,500		23,400		24,000	34,857

29.—SUPERANNUATION ALLOWANCES AND PENSIONS.					
	Detailed Account No.	Budget Estimate, 1914-15	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
		Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>					
Marine Department Pension		...	...	1,350	86
Pension of the Military Fund		1,700	1,700		1,117
Pensions of the Military Orphan Fund		4,300	4,300	4,650	3,854
Refund of Subscription under the Indian Civil Service Family Pension Regulations		...	...	...	-268
Total Imperial		6,000	6,000	6,000	4,789
<i>PROVINCIAL.</i>					
Commutated value of Pension	29A	2,00,000	2,00,000	...	18,61,339
Superannuation and Retired Allowances	29B	19,62,300	18,80,000	18,68,000	28,473
Compassionate Allowances	29C	28,000	27,100	26,600	22,227
Gratuities		27,800	28,000	25,600	
Pensions for Distinguished and Meritorious Services		5,900	6,200	5,700	5,767
Refunds		...	700	100	
Total Provincial		22,24,000	21,42,000	19,26,000	19,17,806
Total		22,30,000	21,48,000	19,32,000	19,22,595

DETAILED ACCOUNT No. 29 A.—SUPERANNUATION ALLOWANCES, ETC.—SUPERANNUATION AND RETIRED ALLOWANCES								
Departments—	Budget Estimate, 1913-14	Lapsed since the date of framing the Budget Estimate, 1913 14	Amount payable in 1914-15	New Pensions and Retired Allowances granted since the date of last Estimate	Budget Estimate, 1914-15	Revised Estimate, 1913-14.	Accounts, 1912-13.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Land Revenue	2,14,718	13,139	2,00,559	21,798	2,22,357			
Survey	13,486	1,587	11,899	179	12,078			
Salt	15,030	2,584	12,446	6,464	18,960			
Stamps	4,000	58	2,942	163	8,112			
Excise	5,955	407	5,548	1,879	6,927			
Forest	33,100	5,509	27,597	4,559	29,180			
Post Office	1,27,030	18,062	1,08,968	37,867	1,46,235			
Telegraph	10,355	4,765	5,590	5,989	11,579			
General Administration	57,200	24,443	32,757	33,731	66,488			
Law and Justice	2,19,512	32,750	1,86,762	33,989	2,20,751			
Police	6,48,009	40,518	6,08,091	99,405	7,07,496			
Minor works	67	67		...	...			
Education	59,902	3,006	56,896	10,658	67,554			
Medical	85,610	2,794	82,816	9,561	92,377			
Political	16,361	30	16,001	2,520	18,521			
Miscellaneous Departments	23,219	1,086	22,133	1,199	23,332			
Public Works	2,72,396	14,719	2,57,677	52,766	3,10,443			
Ecclesiastical	30	...	30	..	30			
Scientific and other Minor Departments	4,846	..	4,846	...	4,846			
Rounding					2			
	18,09,497	1,66,454	16,43,043	3,19,259	19,62,300			
Lump addition	58,503							
Total Provincial	18,68,000	1,66,454	16,43,043	3,19,259	19,62,300	18,80,000	18,61,339	

DETAILED ACCOUNT No. 29 B.—SUPERANNUATION ALLOWANCES, ETC.—COMPASSIONATE ALLOWANCES.							
Mutiny Pensions	3,131	...	...	...	2,800		3,013
Add—Probable increase for Miscellaneous Allowances and Rewards	23,469	...	...	...	25,200		25,460
Total	26,600	...	...	...	28,000	27,100	28,473

## DETAILED ACCOUNT No. 29C.—SUPERANNUATION ALLOWANCES, ETC.—GRATUITIES.

	Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Gratuities to discharged Public Servants . . . . .	4,500		14,680		8,000		8,518	
Gratuities to discharged Policemen . . . . .	600		4,000		3,400		3,886	
Marriage Dowries to Female Pensioners . . . . .	200		100		2,200		255	
Gratuities to Patwaries . . . . .	22,480		9,220		12,000		9,568	
<b>Total</b> .		27,800		28,000		25,600		22,227

## 30.—STATIONERY AND PRINTING.

	Detailed Account No.	Budget Estimate, 1914-15	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
<i>IMPERIAL.</i>					
Stationery supplied from Central Stores .		Rs. 30,000	Rs. 27,000	Rs. 19,000	Rs. 20,914
<i>PROVINCIAL.</i>					
Stationery purchased in the Country . . . . .	30A	1,61,700	1,57,000	1,69,300	1,69,458
Government Presses . . . . .	30B	2,35,700	2,25,600	2,10,000	2,13,041
Printing at Private Presses . . . . .	30C	40,300	33,000	38,000	33,249
Lithography . . . . .		74,200	60,300	89,600	78,357
Stationery supplied from Central Stores .		1,54,000	1,95,000	1,95,000	1,20,237
Refunds . . . . .		100	100	100	88
<b>Total</b> .		7,06,000	6,71,000	7,02,000	6,72,460
<b>GRAND TOTAL</b> .		7,36,000	6,98,000	7,21,000	6,93,374

## DETAILED ACCOUNT No. 30A.—STATIONERY AND PRINTING.—STATIONERY PURCHASED IN THE COUNTRY.

	Budget Estimate, 1914-15		Revised Estimate, 1913-14		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Revenue Department . . . . .	38,692		38,200		45,776		43,279	
Settlement Department . . . . .	25,000		26,700		16,050		21,678	
Commissioners . . . . .	1,371		1,300		1,300		1,419	
Civil and Sessions Courts . . . . .	36,707		33,700		36,017		39,237	
Criminal Courts . . . . .	34,077		34,500		38,234		38,210	
Police Department . . . . .	25,800		22,100		30,000		25,042	
Miscellaneous . . . . .	65		500		2,000		558	
Railway Police . . . . .	..		..		..		5	
	1,61,712				1,69,377			
For rounding . . . . .	12				77			
<b>Total</b> .		1,61,700		1,57,000		1,69,300		1,69,458

## DETAILED ACCOUNT No. 30B.—STATIONERY AND PRINTING.—GOVERNMENT PRESSES.

SUMMARY.							
Secretariat Press . . . . .	2,04,400		1,99,700		1,86,500		1,88,959
Jail Press . . . . .	31,300		25,900		23,500		24,032
<b>Total</b> .		2,35,700		2,25,600		2,10,000	2,13,041



## DETAILED ACCOUNT NO. 30B.—STATIONERY AND PRINTING.—GOVERNMENT PRESSLS—contd.

	Numbers			DETAILS		Budget Estimate, 1914 15.		Revised Estimate, 1913 14		Budget Estimate, 1913 14		Accounts, 1912 13	
	1913-14	1914-15				Rs.	Rs.	Rs.	Rs.	R.	Rs.	Rs.	Rs.
				<b>Secretariat Presses (a)</b>									
				<i>I.—Administration.</i>									
<i>I.—Administration—</i>	1	1	1	1. Superintendent (500)		6,030		5,570		5,400		5,400	
	1	1	1	2 Deputy Superintendent (270)		3,240		3,130		3,120		3,261	
	2	2	2	3 Office Establishment (134), 1 (60)		2,328		2,200		2,136		2,173	
				4. Temporary Establishment		1,248		1,500		1,218		1,187	
							12,816		12,400		11,904		12,021
				<i>II.—Press</i>									
<i>II.—Press—</i>	8	8	8	1 Supervising and Store-keeping Staff—									
				(i) Permanent, 1 (75), 1 (65)		3,720		5,870		3,720		5,315	
				1 (40), 2 (30), 2 (25), 1 (20)		1,480				1,524			
				(ii) Temporary		700		540		344		287	
							5,900		6,410		5,588		5,602
	8	8	8	2 Composing Branch—									
				(a) Supervision and Accounts—									
				(i) Permanent 1 (59), 1 (55),		3,888		10,230		3,888		6,657	
				1 (50), 1 (45), 1 (44), 1 (35),		2,160				2,160			
							1,300		810		1,200		604
				(ii) Temporary									
				Overtime									
				(b) Auxiliaries—		3,730		4,230		3,156		3,565	
				Temporary									
	4	3	3	(c) Workmen—									
				(i) Permanent, 2 (35), 1 (30)		1,200		1,110		1,560		4,131	
				(ii) Temporary		53,730		39,420		45,212		43,306	
				(d) Overtime to auxiliaries		880		400		816		270	
							2,600		1,140		2,510		989
				(e) „ to workmen									
						69,488		57,640		60,922		59,552	
				3 Reading Branch—									
				(i) Permanent, 1 (175), 1 (160),									
	11	12	12	1 (125), 1 (140), 1 (120),									
				1 (100), 2 (80), 1 (75),		14,280		14,120		13,320		12,913	
				1 (50), 1 (45), 1 (40)		8,680		12,000		10,212		11,947	
				(ii) Temporary		6,500		5,010		6,900		3,806	
							29,460		31,130		30,192		28,166
				4 Press and Machine—									
				(a) Supervision and Accounts—									
				(i) Temporary (21)		288						43	
				Overtime		100						1	
	1	1	1	(b) Auxiliaries—									
				(i) Permanent, 1 (11)		132		150		132		112	
				(ii) Temporary		3,160		3,700		3,290		3,679	
				(c) Workmen—									
	3	3	3	(i) Permanent, 1 (50), 1 (12)		900		320		444		—323	
				1 (14)		9,130		11,320		8,180		8,881	
				(ii) Temporary		860		420		876		347	
				(d) Overtime to Auxiliaries		2,000		1,390		2,000		1,093	
							17,470		17,800		11,922		13,528
				5 Warehouse and Building—									
				(a) Supervision and Accounts—									
				(i) Permanent (40)		480		470		480		504	
				Overtime		10		80		164		97	
	1	1	1	(b) Auxiliaries—									
				(i) Permanent at 20		240		240		240		512	
				(ii) Temporary		2,700		3,560		3,000		2,701	
				Workmen—									
	2	2	2	(i) Permanent (16), (15)		372		300		372		326	
				(ii) Temporary		6,570		8,480		6,084		6,833	
				(d) Overtime to auxiliaries		720		480		718		396	
				(e) „ to workmen		1,800		1,140		1,712		893	
							13,112		14,740		12,770		12,262
				6 Type Foundry and Carpentry—									
				(i) Temporary workmen		850		1,010		870		831	
				(ii) Overtime to do.		100		70		70		43	
						950		1,080		940		874	
				7 Drawing and Lithography—									
				Permanent		880		1,100		860		918	
				8 Mechanical—									
				Temporary		408		400		390		360	
							1,37,668		1,29,800		1,26,884		1,21,562
				<i>III.—Publishing Branch.</i>									
				(i) Permanent (40)		480		720		480		628	
				Servants, Temporary		144				144			
							624		720		624		628
				<i>IV.—Form Store</i>									
				(i) Temporary		...		..		...		12	
				<i>V.—Outside Printing</i>									
				(i) Permanent, 1 (76), 1 (36)			1,344		1,410		1,248		12
													1,158
				<i>VI.—Allowances.</i>									
				Hill Journey Allowances		4,000		3,840		4,000		3,675	
				Travelling Allowance		..	4,000	20	3,860	..	4,000	54	3,729
							1,56,452		1,48,190		1,44,660		1,39,110
				Carried over									

(a) The contingent expenditure is controlled by the Chief Secretary to Government.



DETAILED ACCOUNT No. 30B—STATIONERY AND PRINTING.—GOVERNMENT PRESSES—*concl'd.*

Vide APPENDIX, PAGE 128

		Budget Estimate, 1914-15		Revised Estimate, 1913-14		Budget Estimate, 1913-14.		Accounts, 1912-13.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Secretariat Press—continued</b>									
Brought forward . . .			1,56,452		1,48,190		1,44,660		1,39,110
<b>VII.—Supplies and Services.</b>									
VII.—Supplies and Services—	Contract for Government printing . . .					...		4	
	Other outside Printing . . .	250		200		400		1,061	
	Purchase of plant and furniture . . .	1,000		7,000		4,500		2,650	
	Repairs to ditto . . .	200		120		200		116	
	Freight, etc., on ditto . . .			200				...	
	Purchase of raw materials . . .	5,850		5,350		5,900			
	Freight, etc., on Stationery . . .	3,000		3,500		3,000		1,990	
	Postage and Packing Charges, Forms Store Branch . . .	11,400		7,000		11,400		1,565	
	Postage and Packing Charges, Publication Branch . . .	7,000		7,500		7,000		5,825	
	Water-supply . . .	300		100		300			
	Purchase of Country Stationery . . .			50					
			29,000		31,080		32,700		13,211
	<b>VIII.—Contingencies.</b>								
Contingencies—	Hot and Cold Weather Charges . . .	1,650		1,730		1,650		1,800	
	Lighting Charges . . .	400		400		400			
	Hill journey Charges . . .			460				507	
	Rents, Rates, and Taxes . . .	...		240		240		300	
	Service Postage and Telegram Charges (ex- cluding Publication and Store Branches) . . .	600		1,400		600		811	
	Office expenses and Miscellaneous . . .	10,040		14,950		4,800		18,518	
	Clothing for peons . . .	60		70		68			
	Pay of menials . . .	1,130		1,180		1,300		1,325	
	Stores purchased in England . . .			...				13,277	
	Freight on stores purchased in England . . .		13,880		...			40	
	Lump provision for expenses in connection with the transfer of press to new building . . .		5,000						
					20,430		9,058		36,638
			2,04,332				1,86,418		
For rounding . . .			68				82		
<b>Total Secretariat Press</b> . . .			2,01,400		1,99,700		1,86,500		1,88,959
<b>Jail Presses</b>									
<b>I.—Administration.</b>									
I.—Administra- tion—	Office Establishment, 1 (58), 1 (48), 1 (36) + Rs 120 on account of increase of pay . . .			1,824		3,350		1,632	2,542
	<b>II.—Press</b>								
II.—Press—	1. Supervising and Store-keeping Staff—								
	(a) Permanent, 1 (50), 1 (38), 1 (34) . . .	1,464		720		1,392		1,153	
	4. Press and Machine—								
	(c) Workmen—								
	(a) Permanent, 1 (48), 1 (8), 1 (34), 1 (38), 1 (24) . . .	1,824		1,550		1,752		1,872	
	Temporary . . .			170				126	
	7. Drawing and Lithography—								
	(b) Auxiliaries—1 (12), 1 (15), (a) Permanent, 1 (38), 1 (27), 1 (19) . . .	324		...		348		228	
		1,008		200		960			
			4,620		2,640		4,452		3,379
<b>VIII.—Supplies and Services.</b>									
VIII.—Supplies and Services—	Purchase of plant and furniture . . .	6,210		200		3,210		246	
	Repairs to ditto . . .	418		300		418		385	
	Freight, etc., on plant ditto . . .	215		100		215		77	
	Purchase of Raw Materials . . .	10,240		8,400		6,220		3,471	
	Freight, etc., on stationery . . .	2,615		300		2,430		388	
	Postage and Packing Charges, Forms Store Branch . . .	300		...		250		3	
	Purchase of Country Stationery . . .	2,075		2,000		1,793		1,934	
	Cost and freight of store from England . . .							3,190	
			22,073		11,300		14,536		9,694
	<b>IX.—Contingencies.</b>								
	Service Postage and Telegram Charges . . .	65		300		65		454	
	Office Expenses and Miscellaneous . . .	312		8,200		315		7,904	
	Coal for Engine . . .	2,550		110		2,500		109	
IX.—Contingen- cies—			2,927		8,610		2,880		8,467
			31,444						
For rounding . . .			144						
<b>Total Jail Presses</b> . . .			31,300		25,900		23,500		24,082

DETAILED ACCOUNT No. 30C.—STATIONERY AND PRINTING.—PRINTING AT PRIVATE PRESSES.								
	Budget Estimate, 1914-15.		Revised Estimate, 1913-14		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Settlement . . . . .	2,000		2,800		...		1,421	
Treasury . . . . .	180		180				157	
Forest . . . . .	500		420		1,000		373	
Director of Land Records, etc. . . . .	2,000		3,100		700		5,840	
		4,680		6,500		1,700		7,791
Civil Secretariat . . . . .	300		320		500		152	
Financial Commissioners . . . . .	5,000		1,610		8,070		2,842	
Commissioners . . . . .	100				400			
Office of Account and Audit and Examiner of Local Fund Accounts . . . . .	13,450		13,300		13,500		11,070	
Currency Office . . . . .	650		700		700		603	
		19,800		15,930		23,170		14,667
Chief Court (including Criminal Courts) . . . . .	5,000		340		4,000		3,327	
Government Advocate (Legal Remembrancer) . . . . .	100		100		200		76	
		5,100		3,500		4,200		3,403
Registration . . . . .							240	
Jails . . . . .	500		300		700		311	
Police . . . . .	2,700		1,700		2,700		1,671	
Education . . . . .	2,600		2,070		2,800		2,427	
Medical . . . . .	1,930		1,100		3,870		1,051	
Agriculture . . . . .	835		100		530		16	
Miscellaneous . . . . .	2,170		1,800		2,220		1,672	
		10,735		7,070				
						12,820		7,388
For rounding . . . . .		15						
Lump deductions . . . . .						41,890		
						3,890		
Total . . . . .		40,300		33,000		38,000		33,249

## 32.—MISCELLANEOUS

	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14	Budget Estimate, 1913-14.	Accounts, 1912-13
<i>IMPERIAL.</i>		Rs.	Rs.	Rs.	Rs.
Charges for Reliance of Treasure		67,000	70,000	47,700	63,797
Loss by Exchange on Local Transactions		..		300	—6
Total Imperial . . . . .		67,000	70,000	48,000	63,791
<i>PROVINCIAL.</i>					
Special commission of enquiry, etc. . . . .			100		
Charges for search of hidden treasure . . . . .					37
Rent, Rates and Taxes . . . . .		2,600	2,300	2,600	2,094
Travelling allowance to Officers attending examinations . . . . .		..		1,600	2,034
Rewards for Proficiency in Oriental Languages and Allowance to Language Examination Committees . . . . .		7,000	7,600	7,300	6,770
Donations for Charitable purposes . . . . .	32A	7,500	6,000	3,000	3,317
Charges on account of European Vagrants . . . . .		5,000	5,000	5,200	4,945
Rewards for Destruction of Wild Animals . . . . .		8,400	9,900	8,200	9,693
Petty Establishments . . . . .	32B	3,94,500	2,64,600	2,59,000	2,55,992
Irrecoverable Temporary Loans written off . . . . .		2,000	2,500	700	2,01,926
Miscellaneous charges for treatment of patient at Pasteur Institute, Kasauli . . . . .		9,000	12,500	7,000	10,683
Contributions . . . . .		3,03,200	6,000	8,700	9,729
Miscellaneous and Unforeseen Charges . . . . .		4,70,500	10,000	2,10,000	27,621
Miscellaneous Refunds . . . . .		5,600	5,600	5,000	8,684
Annual stipends to holders of literary titles . . . . .		700	900	700	1,700
Total Provincial . . . . .		12,21,000	3,33,000	5,19,000	5,45,225
TOTAL . . . . .		12,88,000	4,03,000	5,67,000	6,09,016

## DETAILED ACCOUNT No. 32A.—MISCELLANEOUS. DONATIONS FOR CHARITABLE PURPOSES (a)

	Budget Estimate, 1914-15.		Revised Estimate, 1913-14		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Interring Paupers . . . . .	90		100		100		65	
Maintenance of indigent and insane persons . . . . .	2,000		2,500		2,500		2,699	
Other charges . . . . .	5,400		3,400		400		553	
For rounding . . . . .	10							
Total . . . . .		7,500		6,000		3,000		3,317

(a) The expenditure is controlled by Commissioners of Divisions.

DETAILED ACCOUNT No 32B.—MISCELLANEOUS.—PETTY ESTABLISHMENT.											
Vide APPENDIX, PAGE 128.											
Establishment, etc.—	Numbers.			Budget Estimate, 1914-15		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14	1914-15		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			Sishmahal Establishment Charges—								
	1	1	Darogah (30)	360	}	550		360	}	526	
	2	2	Servants, 2 (7)	168				168			
			Contingencies	94		20		200		13	
			Pay of menials	156		130	...	156			
			Circuit and Sessions Houses (a)—								
	12	13	Servants, 2 (10), 3 (8), 7 (7), 1 (6)	1,188		1,410		1,056		1,871	
			Contingencies	4,410		4,320		4,100		4,285	
			Pay of menials	2,262		2,210		1,638		1,650	
			Petty Construction and Repairs	675		300		700		388	
			Compensation for dearness of food	..		..		.		4	
	12	12	Nazul Establishment (b), 1 (50) 2 (20), 1 (15), 1 (25), 2 (7), 3 (8), 1 (6), 1 (35)	2,508		2,300		2,508		2,369	
			Bonus					...		— 159	
			Petty Construction and Repairs	1,075		730		2,150		175	
			Contingencies	510		500		400		559	
			Pay of menials			50		...		45	
			Miscellaneous Petty Establish- ments—								
	8	6	Servants, 2 (10), 3 (6), 1 (2)	480	}	5,700		630	}	5,197	
			Contingencies	622				536			
			Pay of menials	1,412				1,068		416	
			A—Charges for Conservancy of Kachan compounds, <i>viz.</i> —								
	7	2	Servants 1 at (11) and 1 at (7)	216	}	18,020		392	}	16,805	
			Repairs, etc.	2,390				2,861			
			Other Charges	5,515				7,579			
			Pay of menials	9,855				8,995			
			Copying agency account	3,60,477		28,360		2,23,447		2,21,674	
			Bonus to Government servants					.		18	
				3,94,373				2,58,794			
			For rounding	127				206			
			Total		3,94,500		2,64,600		2,59,000		2,55,992
(a) The contingent expenditure is controlled by Divisional Judges.											
(b) Consists of 2 Darogahs, 4 Mohairs and 6 Servants.											
33.—FAMINE RELIEF.											
				Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.				
IMPERIAL.				Rs.	Rs.	Rs.	Rs.				
IN CHARGE OF CIVIL OFFICERS.											
Miscellaneous	.	.	.	1,00,000	1,77,000	...	21,395				
IN CHARGE OF P. W. OFFICERS.											
Miscellaneous	.	.	.	...	...	...	...				
	.	.	.	1,00,000	1,75,000	...	21,395				

35.—PROTECTIVE IRRIGATION WORKS.										
				Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.		
					Rs.	Rs.	Rs.	Rs.		
IMPERIAL.										
Work for which neither Capital nor Revenue accounts are kept . . . . .				35A			...			
Total							...			
DETAILED ACCOUNT NO. 35A.—PROTECTIVE IRRIGATION WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.										
				Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
IMPERIAL.										
Works . . . . .								...		
Establishment . . . . .								...		
Tools and Plant . . . . .								...		
Suspense . . . . .								...		
Total .								...		
ABSTRACT ACCOUNT 35.—PROTECTIVE IRRIGATION.										
				Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.
				Rs.		Rs.		Rs.		Rs.
SUMMARY.										
IMPERIAL.										
Works . . . . .								...		
Establishment . . . . .								...		
Other Items . . . . .								...		
Total .								...		
36.—REDUCTION OR AVOIDANCE OF DEBT.										
				Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.
				Rs.		Rs.		Rs.		Rs.
PROVINCIAL.										
Reduction or Avoidance of Debt . . . . .					1,40,000	1,40,000	1,40,000		1,40,000	

42.—IRRIGATION—MAJOR WORKS.

	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
<i>SHARED.</i> Working Expenses—In charge of Civil Officers—Owners' rate refunds . . . . .		Rs. 1,000	Rs. 4,000	Rs. 2,000	Rs. 126
Imperial share . . . . .		1,000	2,000	1,000	63
Provincial share . . . . .		...	2,000	1,000	63
Interest on Debt . . . . .		68,80,000	65,62,000	68,91,000	63,76,980
IMPERIAL . . . . .		34,40,000	32,81,000	34,45,000	31,88,490
PROVINCIAL . . . . .		34,40,000	32,81,000	34,46,000	31,88,490
<i>IMPERIAL.</i> Working Expenses—In charge of Public Works Officers . . . . .	42A.	43,00,000	42,06,000	40,00,000	41,10,841
<i>PROVINCIAL.</i> Working Expenses.—In charge of Public Works Officers . . . . .	42A.	43,00,000	42,05,000	40,00,000	41,10,840
Imperial . . . . .		86,00,000	84,11,000	80,00,000	82,21,681
Provincial . . . . .		77,41,000	74,89,000	74,46,000	72,99,394
		77,40,000	74,88,000	74,47,000	72,99,393
TOTAL . . . . .		1,54,81,000	1,49,77,000	1,48,93,000	1,45,98,787

DETAILED ACCOUNT NO. 42A.—IRRIGATION—MAJOR WORKS—WORKING EXPENSES—  
IN CHARGE OF P. W. OFFICERS—WESTERN JUMNA CANAL.

Extensions and Improvements—Maintenance and Repairs—		73,600	1,04,700	1,21,300	76,896
Establishment—		5,75,000	6,50,200	5,30,000	4,97,645
Tools and Plant—		5,11,400	4,98,600	4,62,700	4,88,807
Scientific Instruments and Drawing Materials . . . . .	}	25,000	36,600	21,000	17,466
Plant and Machinery . . . . .					
Tools . . . . .					
Live stock . . . . .					
Office furniture . . . . .					
Repairs and carriage . . . . .					
Refunds of Revenue—		15,000	9,900	15,000	7,360
Total . . . . .		12,00,000	13,00,000	11,50,000	10,87,674

DETAILED ACCOUNT NO. 42A.—IRRIGATION—MAJOR WORKS—WORKING EXPENSES—  
IN CHARGE OF P. W. OFFICERS—UPPER BARI DOAB CANAL.

Extensions and Improvements—Maintenance and Repairs—		2,27,000	2,45,000	2,20,000	3,67,194
Establishment—		5,95,000	5,22,500	6,85,000	6,29,186
Tools and Plant—		6,43,400	6,66,000	5,49,800	6,61,594
Scientific Instruments and Drawing Materials . . . . .	}	31,600	31,400	33,200	44,920
Plant and Machinery . . . . .					
Tools . . . . .					
Live stock . . . . .					
Office furniture . . . . .					
Repairs and carriage . . . . .					
Refunds of Revenue—		3,000	2,100	2,000	8,469
Total . . . . .		15,00,000	14,67,000	15,00,000	17,11,363

DETAILED ACCOUNT No 42A.—IRRIGATION—MAJOR WORKS—WORKING EXPENSES.— In charge of P. W. Officers—Lower Chenab Canal					
		Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14	Accounts, 1912-13.
		Rs	Rs	Rs.	Rs
Extensions and Improvements—		2,37,200	2,43,500	1,48,600	1,36,626
Maintenance and Repairs—		10,99,000	10,09,000	12,00,000	12,16,724
Establishment—		8,30,800	8,81,500	8,73,000	9,61,096
Tools and Plant—	Scientific Instruments and Drawing Materials .	25,000	40,000	26,000	1,09,303
	Plant and Machinery . . . . .				
	Tools . . . . .				
	Live stock . . . . .				
	Office furniture . . . . .				
	Repairs and carriage . . . . .				
Refunds of Revenue—		2,000	3,000	5,400	1,010
	TOTAL .	22,00,000	22,82,000	22,53,000	21,21,759

DETAILED ACCOUNT No 12A.—IRRIGATION—MAJOR WORKS—WORKING EXPENSES.— In charge of P. W. Officers—Other Canals					
Extensions and Improvements—		4,11,800	2,32,400	2,58,700	2,54,208
Maintenance and Repairs—		17,89,900	15,62,400	15,47,200	12,73,513
Establishment—		14,43,100	14,20,200	12,59,800	13,58,036
Tools and Plant—	Scientific Instruments and Drawing Materials .	41,500	1,40,000	27,000	1,02,054
	Plant and Machinery . . . . .				
	Tools . . . . .				
	Live stock . . . . .				
	Office furniture . . . . .				
	Repairs and carriage . . . . .				
Refunds of Revenue—		5,700	7,000	4,300	10,014
	TOTAL .	37,00,000	33,62,000	30,97,000	29,97,833

## ABSTRACT ACCOUNT No 42—Irrigation Major Works—Working Expenses.—In charge of P. W. Officers.

	Budget Estimate, 1914-15.	Revised Estimate, 1913-14	Budget Estimate, 1913-14	Accounts, 1912-13.
	Rs.	Rs	Rs	Rs
SUMMARY.				
Western Jumna Canal . . . . .	12,00,000	13,00,000	11,50,000	10 87,671
Upper Bari Doab Canal . . . . .	15,00,000	11,67,000	15,00,000	17,11,363
Lower Chenab Canal . . . . .	22,00,000	22,82,000	22,53,000	24,21,759
Other Canals . . . . .	37 00,000	33,62,000	30,97,000	29,97,885
<b>TOTAL</b> .	<b>86,00 000</b>	<b>81,11,000</b>	<b>80,00,000</b>	<b>82,21,681</b>
Extensions and Improvements . . . . .	9 52,800	8,25,600	7,58,000	8,31,481
Maintenance and Repairs . . . . .	40,58,900	37,41,100	39,62,200	36,17,068
Establishment . . . . .	31,39,700	35,71,300	31,15,300	31,69 533
Tools and Plant . . . . .	1,23,100	2,48,000	1,07,200	2,73,743
Refunds of Revenue . . . . .	25,700	22,000	26,700	26,853
<b>TOTAL</b> .	<b>86,00,000</b>	<b>84,11,000</b>	<b>80,00,000</b>	<b>82,21,681</b>
<b>IMPERIAL</b> .	<b>43,00,000</b>	<b>42,06,000</b>	<b>40,00,000</b>	<b>41,10,841</b>
<b>PROVINCIAL</b> .	<b>43,00,000</b>	<b>42,05,000</b>	<b>40,00,000</b>	<b>41,10,840</b>

IRRIGATION—ESTABLISHMENT.

Details of the Budget Estimate of the Establishment of the Irrigation Branch in the Punjab for the year 1914-15.  
Vide APPENDIX, PAGES 130 AND 131.

NUMBERS.			Budget Esti- mate, 1914-15.		Revised Esti- mate, 1913-14.		Budget Esti- mate, 1913-14.		Accounts, 1912-13.	
1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
IRRIGATION.										
Direction										
		Office of Chief Engineer and Secretary—								
2	2	Chief Engineers, 1st Class, 2 (2,750)	66,000				69,000		1,24,871	
2	2	Under Secretaries (Executive Engineer), 1 (1,350), 1 (1,000)	28,200				30,600			
1	1	Personal Assistant, 1 (810)	9,720				9,600			
1	1	Assistant Engineer (600)	7,200				6,480			
				1,11,120				1,15,680		
1	1	Assistant Secretary (600)		7,920				7,140		
40	60	Office Establishment—								
		Clerks, 1 (181½), 4 (180), 3 (120), 3 (100), 4 (80), 7 (60), 5 (50), 22 (40), Hill allowance 5,000 1 (381½), 2 (305), 3 (237½), 5 (150)	79,230				59,620		68,810	
3	4	Draftsmen, 1 (200), 1 (40), 2 (60)	5,220				3,920			
		Hill allowance, 900								
		Temporary Establishment—								
		Clerks	3,800				3,800			
		Draftsmen	2,000				1,680			
				90,240				60,020		
20	20	Manual Establishment—								
		Daftries and other inferior servants 1 (1), 1 (12), 2 (10), 15 (8) and 1 (7)	2,121				2,121			
		Hill allowance	246				210			
		Temporary Establishment	1,000				1,000			
				3,370				3,370		
		Exchange Compensation Allowance		2,500				3,380		3,762
		Travelling Allowances		19,850				14,110		16,416
		Contingencies		15,000				62,000		60,199
		TOTAL OFFICE OF CHIEF ENGINEER		3,60,000				2,75,000		2,74,058
Superintending Engineers' Offices—										
1	1	Superintending Engineers, 1st Class (2,000)	24,000				24,000		2,19,183	
3	2	Ditto Ditto, 2nd Class (1,750)	42,000				63,000			
5	6	Ditto Ditto, 3rd Class (1,500)	1,03,000				90,000			
1		Assistant Engineer (600)	...				7,200			
		Upper subordinate	...				..			284
		Lower do.	...							104
				1,74,000						
		Office Establishment—								
61	59	Clerks, 9 (237½), 9 (150), 9 (100), 9 (80), 18 (50), 5 (40)	74,490				70,020		1,07,091	
8	9	Draftsmen, 2 (100), 1 (70), 1 (120), 2 (60), 2 (50), 1 (80)	8,280				6,600			
		Temporary Establishment—								
		Clerks	13,020				13,250			
		Draftsmen	4,428				4,560			
			1,00,218				94,430			1,07,091
		Carried over	2,74,218	3,00,000			2,78,630	2,75,000	3,26,662	2,74,058



## IRRIGATION—ESTABLISHMENT.

Details of the Budget Estimate of the Establishment of the Irrigation Branch in the Punjab for the year 1914-15—contd  
 Vide APPENDIX, PAGES 130 AND 131.

NUMBERS.				Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13	
1913-14.	1914-15.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			Brought forward	2,74,218	3,00,000			2,78,680	2,75,000	3,26,662	2,74,058
55	53		Menial Establishment— Jamadars, Chaprasis, etc., 9 (10), 7 (9), 1 (8), 26 (7) Winter allowance . . . . .	5,076 3,740				5,181 4,703		} 6,016	
				8,816				9,887			
7	7		Exchange Compensation Allow- ance . . . . . Travelling Allowances . . . . . Contingencies . . . . .	7,508 45,503 31,955				6,970 45,674 23,839		7,182 22,740 46,946	
			TOTAL SUPERINTENDING EN- GINEERS' OFFICES . . . . .		3,68,000				3,65,000		4,09,546
			TOTAL DIRECTION . . . . .		6,68,000				6,40,000		6,83,604
			Share of Central Office of Ac- count—								
			Deduct—Share of cost of Direc- tion and Accounts debitable to the North-West Frontier Pro- vince . . . . .		28,000				26,000		73,853
			Balance—"Direction and Ac- counts" . . . . .		6,40,000				6,14,000		6,09,751
4	2		Executive Engineers (1,250)	30,000				60,000			
2	4		Ditto (1,200)	57,600				28,800			
3	...		Ditto (1,150)	...				41,400			
	2		Ditto (1,100)	26,400				...			
4	4		Ditto (1,050)	50,400				50,400			
4	5		Ditto (1,000)	60,000				48,000			
1	1		Ditto (950)	11,400				11,400			
3	1		Ditto (900)	10,800				32,400			
2	8		Ditto (850)	30,600				20,400			
1	2		Ditto (800)	19,200				9,600			
...	1		Ditto (710)	8,520				...			
3	...		Ditto (700)	...				25,200			
2	2		Ditto (675)	16,200				16,200			
1	...		Ditto (650)	...				7,800			
1	2		Ditto (640)	15,360				7,680			
	1		Ditto (635)	7,620				...			
1	...		Ditto (605)	...				7,260			
2	...		Ditto (550)	...				13,200			
	1		Ditto (535)	6,420				5,700			
1	...		Ditto (475)	...				...			
...	1		Assistant Engineers (700)	8,400				...			
3	3		Ditto (660)	23,760				23,760			
4	5		Ditto (620)	37,200				29,760			
5	1		Ditto (600)	7,200				36,000			
7	5		Ditto (580)	34,800				48,720			
2	...		Ditto (550)	...				13,200			
	1		Ditto (540)	6,480				...			
3	4		Ditto (500)	24,900				18,000			
4	...		Ditto (460)	...				22,080			
	1		Ditto (450)	5,400				...			
			Carried over	4,97,760	6,40,000			5,46,960	6,14,000		6,19,751

IRRIGATION—ESTABLISHMENT.

Details of the Budget Estimate of the Establishment of the Irrigation Branch of the Punjab for the year 1914-15—contd.

Vide APPENDIX, PAGES 130 AND 131.

NUMBERS.			Budget Esti- mate, 1914-15.		Revised Esti- mate, 1913-14.		Budget Esti- mate, 1913-14.		Accounts, 1912-13.	
1913-14.	1914-15.									
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward	1,97,700	6,10,000			5,76,900	6,11,000		6 09,751
..		Assistant Engineers (540)								
2		Ditto (500)								
1		Ditto (430)					10,220			
5	4	Ditto (420)					5,010			
	2	Ditto (100)	19,200				21,000			
6	1	Ditto (315)	9,000							
1	1	Ditto (350)	16,800				25,200			
	2	Ditto (325)	3,000				3,900			
1	2	Ditto (300)	7,200							
	2	Ditto (250)					3,000			
		Apprentice Engineers (100)	2,100							
		1 (1,200)	14,100				13,200			
		1 (1,100)					9,600			
		1 (800)					9,000			
		3 (750)	27,000				8,100			
		4 (700)	33,600				31,200			
		1 (650)	7,800				25,800			
		5 (600)	30,000				26,100			
		1 (550)	20,100				6,900			
40	14	Temporary Estab- lishment	1 (575)				18,000			
		7 (500)	42,000				37,500			
		7 (450)					11,100			
		6 (400)	26,800				16,000			
		3 (350)	12,600				11,100			
		3 (300)	10,800				21,000			
		6 (250)	18,000				9,000			
		1 (200)	2,100							
		Purchase Allowance	1,200				31,020			
		Jungle Allowance	17,980							
		Exchange Commission Allow- ance	120							
				8 63,668				1,17,910		9,97,190
108	102	Upper Subordinates— Sub-Engineers, 1st grade 100 1 (150) Sub-Engineers, 2nd grade, 5 (300) Sub-Engineers, 3rd grade, 8 (250) 1 (230) Supervisors, 1st grade, 10 (200) Do 2nd „ 17 (150) Overseers, 1st grade, 8 (100) Do 2nd „ 21 (80) Do „ „ 3 (70) Do 3rd „ 21 (60) Temporary Establishment Sub-Divisional Allowance Local Allowance	1,74,210				1 61,700		2,22,201	
			60,171				68,690			
			13,920				12,510			
				2,48,231				2,42,096		3,18,954
280	279	Lower Subordinates— Sub-Overseers, 52 (70), 66 (60), 57 (50), 16 (45), 24 (40), 23 (35), 41 (30)	1,69,980				1,74,840			
		Temporary Establishment	82,332				76,640			
				2,52,812				2,51,480		2,54,815
		Accounts Establishment— Accountants, 3rd grade 8 (160—240) 4th grade, 26 (80—150) Accounts clerks, 3 (50) Temporary Establishment	62,292				61,152			
33	34									
3	3		1,800				1,800			
			4,980				6,588	69,540		
				69,072						
		Carried over		20,73,383				21,25,956		21,81,010

Details of the Budget Estimate of Establishment of the Irrigation Branch in the Punjab for the year 1914-15—continued  
Vide APPENDIX, PAGES 130 AND 131.

Numbers			Budget Estimate, 1914-15		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
1913-14	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward .		20,73,383				21,25,956		21,81,010
		PARICULARS.								
212	218	Office Establishment—1(180), 36(120) 1 (100), 35 (80), 34 (50), 48 (50), 93 (40) . . . . .	1,86,720				1,63,356			
68	67	Draftsmen, 1 (150), 4 (120), 1 (100), 8 (80), 11 (70), 11 (60), 12 (50), 10 (40) . . . . .	52,080				53,010		5,01,010	
		Temporary Establishment— Clerks . . . . .	49,560				67,651			
		Draftsman . . . . .	50,114				46,228			
		Menial Establishment—		3,38,474			3,30,278		5,01,010	
2	2	Cashiers, 2 (50) . . . . .	1,200				1,110			
9	15	Store-keepers, 7 (25), 6 (20), 1 (10), 1 (15) . . . . .	3,943				2,400			
69	62	Artificers, 62 (20—50) . . . . .	22,320				21,084			
31	30	Jamadaris, 1 (3), 29 (8) . . . . .	2,592				2,976			
170	166	Chaprasis, 153 (7), 7 (8) . . . . .	11,028				11,328			
4	3	Runners, 3 (7) . . . . .	252				386			
34	34	Sowaris, 34 (20) . . . . .	8,160				8,160		2,34,503	
133	369	Chaukidars, 16 (9), 106 (8), 217 (7) . . . . .	32,652				38,211			
24	23	Boatmen, 1 (9), 14 (8), 8 (7) . . . . .	2,124				2,172			
3	3	Daffadars, 3 (9) . . . . .	324				324			
12	12	Bankandazes, 12 (7) . . . . .	1,008				1,008			
		Temporary Establishment . . . . .	1,35,168	2,24,076			1,51,022	2,46,191		2,31,503
		Medical Establishment— Allowance to an Assistant Sur- geon . . . . .	...				360			
66	67	Sub-Assistant Surgeons, 67 (30 to 75) . . . . .	48,720				45,480		57,669	
		Temporary Establishment . . . . .	11,256	59,976			11,256	57,096		57,669
		Revenue Establishment—								
		Deputy Collectors { 3 @ 400 14,400 8 " 300 28,800 17 " 200 40,800 1 " 215 2,580 1 " 160 1,920					14,400 18,000 36,000 2,100 3,840			
		Zilladars { 22 " 100 28,400 32 " 80 30,720 40 " 60 28,800 75 " 50 45,000 1(35), " ... 420					20,400 24,960 840 26,610 49,200 810			
		Special allowance to one Zilladar . . . . .	...				...		6,76,341	
404	356	Munshis and Muharrirs (18 to 65) . . . . .	1,13,490				1,27,920			
174	162	Chaprasis, 161 (7), 1 (8) . . . . .	13,620				14,628			
1	4	Patrol (8-10) . . . . .	432				120			
..	...	Temporary Establishment . . . . .	1,06,788				92,372			
				4,54,170				4,32,230		6,76,341
		Carried over . . . . .	...	31,50,079				31,91,754		36,50,533

IRRIGATION—ESTABLISHMENT.											
Details of the Budget Estimate of the Establishment of the Irrigation Branch in the Punjab for the year 1914-15—concl'd.											
Vide APPENDIX, PAGES 130 AND 131.											
	NUMBERS			Budget Esti- mate, 1914-15		Revised Esti- mate, 1913-14		Budget Esti- mate, 1913-14		Accounts, 1912-13.	
	1913-14	1914-15		Rs	Rs.	Rs	Rs.	Rs	Rs.	Rs.	Rs.
			Brought forward .		31,50,079				31,91,754		36,50,533
			Land Measurement—								
			Temporary Establishment		12,480				1,666		1,955
			Mills and Machinery—								
			Water Regulation—								
	606	602	Gauge Registrars, 602 (6 to 8) . . .	54,228				54,492			
			Temporary Establishment .	25,379	79,607			17,492	71,984		61,972
			Navigation—								
	6	7	Munshis, 5 (15), 2 (25)	1,500				1,320			
					1,500				1,320		1,354
			Telegraph—								
	115	109	Signallers (18 to 35) .	92,100				33,036			
	1		Peon (7) . . .	...				84			
			Temporary Establishment	69,128	1,01,223			53,846	86,966		
			Leave and Pension Allow- ances . . .		15,430				14,000		
			TOTAL SALARIES .		33,60,324				33,67,690		37,15,814
			Deduct—Amount chargeable to other Provinces and De- partments.		...				...		10,966
			NET TOTAL .		33,60,324				33,67,690		37,04,848
			Fees to Lambardars .		6,74,098				6,42,700	}	7,24,745
			Payments to Patwaris .		2,84,660				2,88,300		
			Travelling Allowances .		4,71,375				4,52,789		
			Contingencies . . .		3,24,973				2,00,521		
			GRAND TOTAL .		51,15,430		53,83,530*		49,52,000		53,42,897

\* Details not available.  
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## ABSTRACT OF THE PRECEDING CHARGES FOR ESTABLISHMENT.

	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
	Rs.	Rs.	Rs.	Rs.
Direction . . . . .	6,40,000	Details not available.	6,14,000	6,09,751
Construction . . . . .	19,20,861		20,18,888	23,06,772
Account . . . . .	69,072		69,540	
Medical . . . . .	59,976		57,096	57,609
Revenue . . . . .	4,51,170		1,32,230	6,76,841
Land Measurement . . . . .	12,450		1,666	1,955
Water Regulation . . . . .	79,607		71,981	61,972
Navigation . . . . .	1,500		1,320	1,354
Telegraph . . . . .	1,01,228		86,966	...
Travelling allowance . . . . .	1,71,375		1,52,789	5,97,717
Contingencies . . . . .	3,21,973		2,00,521	3,15,587
Fees to Lambardars . . . . .	6,74,098		6,12,700	7,21,715
Payments to Patwaris . . . . .	2,81,660		2,88,300	
Leave and Pension allowances . . . . .	15,130		14,000	...
Deduct—Chargeable to other provinces and departments . . . . .	.		...	10,966
<b>TOTAL</b> . . . . .	<b>51,15,130</b>	<b>53,83,530*</b>	<b>49,52,000</b>	<b>53,42,897</b>
Distribution of the above Total.				
12.—Major Works—Working Expenses—Imperial and Provincial . . . . .	24,39,700	35,71,300	31,45,300	34,60,533
Do. do. Contributions . . . . .	1,17,150	1,21,600	1,14,370	1,35,302
49.—Irrigation Works—Capital—Imperial . . . . .	12,29,100	12,79,030	13,70,100	13,75,846
Do. do. Contributions . . . . .	11,600	8,750	...	...
13.—Minor Works and Navigation—Imperial . . . . .	2,98,050	3,77,250	2,98,600	3,14,169
Do. do. Contributions . . . . .	630	1,000	630	833
Do. do. Provincial . . . . .	18,900	21,600	23,000	47,214
	<b>51,15,430</b>	<b>53,83,530</b>	<b>49,52,000</b>	<b>53,42,897</b>

\* Details not available.

43 --IRRIGATION --MINOR WORKS AND NAVIGATION.

	Detailed Account No.	Budget Estimate, 1914-15	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
		Rs	Rs.	Rs.	Rs
<i>IMPERIAL</i>					
In charge of P. W. Officers---					
Works for which Capital and Revenue Accounts are kept	43A	86,000	85,000	1,32,000	1,11,858
Works for which only Revenue Accounts are kept	43B	7,38,000	6,74,300	8,06,000	7,39,636
Works for which neither Revenue nor Capital Accounts are kept	43C	50,000	1,11,700	32,000	39,900
Agriculture	43D	31,000	35,000	30,000	53,256
		9,00,000	9,30,000	10,00,000	9,14,650
Deduct Expenditure in England			5,000	1,05,000	27,322
		9,00,000	9,31,000	8,92,000	9,17,328
<i>IMPERIAL</i>					
<i>PROVINCIAL</i>					
In charge of Civil Officers	43E	46,000	45,000	45,000	20,730
In charge of P. W. Officers---					
Works for which only Revenue Accounts are kept	43F	31,000	39,500	37,000	42,742
Works for which neither Revenue nor Capital Accounts are kept	43G	16,000	2,05,500	1,13,000	3,34,925
		96,000	2,90,000	1,95,000	3,98,397
<i>PROVINCIAL</i>					
Total		996,000	12,21,000	10,87,000	13,15,725

DETAILED ACCOUNT NO. 43A.—IRRIGATION—MINOR WORKS AND NAVIGATION—IN CHARGE OF P. W. OFFICERS—WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT

	Budget Estimate, 1914-15		Revised Estimate, 1913-14		Budget Estimate, 1913-14		Accounts, 1912-13.	
	Rs	Rs	R .	Rs.	Rs.	Rs.	Rs	Rs.
<i>IMPERIAL.</i>								
Works	2,550		5,150		41,200		18,829	
Repairs	40,800		36,500		40,800		47,100	
Establishment	12,150		12,350		19,200		45,610	
Compensation	..						...	
Tools and plant—								
Scientific instrument and drawing materials								
Plant and machinery								
Tools								
Live stock		200		1,000		500		289
Office furniture								
Repairs and carriage								
Refunds of Revenue								
Total Imperial	86,000		85,000		1,32,000		1,11,858	

DETAILED ACCOUNT No 13B.—IRRIGATION—MINOR WORKS AND NAVIGATION —IN CHARGE OF P. W. OFFICERS—WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT.

	Budget Estimate 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14		Accounts, 1912-13	
	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>								
Works . . . . .	1,13,300		74,600		1,50,600		1,25,938	
Repairs . . . . .	3,61,000		3,15,200		2,96,000		3,46,046	
Establishment . . . . .	2,50,000		2,67,500		2,43,700		2,50,287	
Tools and Plant—								
Scientific Instruments and Drawing Materials . . . . .								
Plant and Machinery . . . . .								
Tools . . . . .								
Live Stock . . . . .	5,400		6,700		4,400		9,747	
Office Furniture . . . . .								
Repairs and Carriage . . . . .								
Suspense . . . . .	3,000		10,000		1,11,000		—1,523	
Refunds of Revenue . . . . .	300		300		300		141	
<i>TOTAL IMPERIAL</i> . . . . .		7,33,000		6,71,300		8,00,000		7,39,636

DETAILED ACCOUNT No 13C —IRRIGATION—MINOR WORKS AND NAVIGATION —IN CHARGE OF P W OFFICERS—WORKS FOR WHICH NEITHER REVENUE NOR CAPITAL ACCOUNTS ARE KEPT

<i>IMPERIAL</i>								
Works	50,000		57,700		32,000		14,599	
Repairs . . . . .	...		..		.			
Establishment . . . . .	..		61,300		.		287	
Tools and Plant—								
Scientific Instruments and Drawing Materials . . . . .					...			
Plant and Machinery . . . . .					..			
Tools . . . . .					..			
Live Stock . . . . .	...		23,000		..		24,710	
Office Furniture . . . . .					..			
Repairs and Carriage . . . . .					..			
Suspense . . . . .	...		—300		...		304	
Refunds of Revenue . . . . .	...		...		.		...	
<i>TOTAL IMPERIAL</i> . . . . .		50,000		1,41,700		32,000		39,900

DETAILED ACCOUNT NO. 43D.—IRRIGATION—MINOR WORKS AND NAVIGATION.—IN CHARGE OF P. W. OFFICERS—AGRICULTURE.

	Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	Rs.		Rs.		Rs.		Rs.	
<i>IMPERIAL.</i>								
Works . . . . .	7,000		11,500		4,000		26,987	
Repairs . . . . .	18,000		17,000		20,000		16,689	
Establishment . . . . .	5,600		6,100		5,700		8,955	
Tools and Plant—								
Scientific Instruments and Drawing Materials . . . . .								
Plant and Machinery . . . . .								
Tools . . . . .								
Live Stock . . . . .								
Office Furniture . . . . .								
Repairs and Carriage . . . . .								
	400		400		300		325	
<b>Total Imperial . . . . .</b>	<b>31,000</b>		<b>35,000</b>		<b>30,000</b>		<b>53,256</b>	

DETAILED ACCOUNT NO. 43E.—IRRIGATION—MINOR WORKS AND NAVIGATION.—IN CHARGE OF CIVIL OFFICERS.

	Numbers.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	1913-14.	1914-15.		<i>PROVINCIAL.</i>							
<i>Establishment, etc —</i>	3	22	Hoshiarpur Malichoa . . . . .	...		...		...		527	
			Canals Establishment, 1 (70), 3 (50), 1 (250), 1 (20), 1 (40), 1 (15), 3 (7), 11 (5), +1,300 temporary Establishment . . . . .	8,752		2,040		2,040		869	
			Canal Establishment Contingencies . . . . .	3,264		3,320		2,000		3,270	
			Travelling Allowances . . . . .	554		200		500		...	
			Deduct recoverable from District Board . . . . .	600		...		600		...	
	1	...	Najafgarh Jhil Drain Establishment 1 (7) . . . . .	...		...		84		47	
			Contingencies . . . . .	...		...		...		10	
			Petty Construction, etc. . . . .	...		...		2,000		...	
			Grants-in-aid for Irrigation work . . . . .	6,250		11,400		19,976		2,600	
			Repair of Canals . . . . .	14,780		500		...		...	
			Gurgaon Bunds . . . . .	...		17,530		19,000		11,409	
			Small Protective works and repairs . . . . .	...		...		...		1,860	
			Refund of previous year's collection . . . . .	...		10		...		138	
			Maintenance of Namal Dam Canal . . . . .	3,000		...		...		...	
			Kitchin Canal . . . . .	10,000		10,000		...		...	
<b>Total . . . . .</b>				<b>46,000</b>		<b>45,000</b>		<b>45,000</b>		<b>20,730</b>	

DETAILED ACCOUNT NO. 43F.—IRRIGATION—MINOR WORKS AND NAVIGATION.—IN CHARGE OF P. W. OFFICERS—WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT.

	Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>								
Works . . . . .	200		500		...		—13,092	
Repairs . . . . .	14,700		17,200		13,800		22,626	
Establishment . . . . .	18,900		21,600		23,000		32,758	
Tools and Plant—								
Scientific Instruments and Drawing Materials . . . . .								
Plant and Machinery . . . . .								
Tools . . . . .								
Live Stock . . . . .								
Office Furniture . . . . .								
Repairs and Carriage . . . . .								
	200		50		200		357	
Refunds of Revenue . . . . .			150				93	
<b>Total Provincial . . . . .</b>	<b>34,000</b>		<b>39,500</b>		<b>37,000</b>		<b>42,742</b>	



DETAILED ACCOUNT No. 43G.—IRRIGATION—MINOR WORKS AND NAVIGATION.—IN CHARGE OF P. W. OFFICERS—WORKS FOR WHICH NEITHER REVENUE NOR CAPITAL ACCOUNTS ARE KEPT.

	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
	Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>				
Works . . . . .	16,000	2,05,500	1,13,000	3,15,225
Repairs . . . . .	...	...	...	...
Establishment . . . . .	...	...	...	14,456
Tools and Plant—				
Scientific Instruments and Drawing Materials . . . . .	...	...	...	5,244
Plant and Machinery . . . . .				
Tools . . . . .				
Live Stock . . . . .				
Office Furniture . . . . .	...	...	...	...
Repairs and Carriage . . . . .	...	...	...	...
<b>Total</b> . . . . .	<b>16,000</b>	<b>2,05,500</b>	<b>1,13,000</b>	<b>3,34,925</b>

ABSTRACT ACCOUNT No. 43.—IRRIGATION—MINOR WORKS AND NAVIGATION.

	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
	Rs.	Rs.	Rs.	Rs.
<i>SUMMARY.</i>				
<i>Provincial.</i>				
Works . . . . .	16,200	2,06,000	1,13,000	3,02,133
Repairs . . . . .	14,700	17,200	13,800	22,626
Establishment . . . . .	18,900	21,600	23,000	47,214
Other Items . . . . .	200	200	200	5,694
<b>Total</b> . . . . .	<b>50,000</b>	<b>2,45,000</b>	<b>1,50,000</b>	<b>3,77,667</b>

ABSTRACT ACCOUNT No. 43.—IRRIGATION—MINOR WORKS AND NAVIGATION.

	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
	Rs.	Rs.	Rs.	Rs.
<i>SUMMARY.</i>				
<i>Imperial.</i>				
Works . . . . .	1,72,850	1,48,950	2,27,800	1,80,353
Repairs . . . . .	4,19,800	3,68,700	3,50,800	4,09,835
Establishment . . . . .	2,98,050	3,77,250	2,98,000	3,14,169
Other Items . . . . .	9,300	41,100	1,16,800	34,293
	9,00,000	9,36,000	10,00,000	9,44,650
Deduct—Expenditure in England . . . . .	...	5,000	1,08,000	27,322
<b>Total</b> . . . . .	<b>9,00,000</b>	<b>9,31,000</b>	<b>8,92,000</b>	<b>9,17,328</b>

45.—CIVIL WORKS.

	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
		Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>					
In charge of Civil Officers . . . . .		...	33,000	...	50,213
In charge of P. W. Officers . . . . .		3,16,000	6,75,000	4,37,000	4,00,534
<b>Total Imperial</b> . . . . .		<b>3,16,000</b>	<b>7,08,000</b>	<b>4,37,000</b>	<b>4,50,747</b>
<i>PROVINCIAL.</i>					
In charge of Civil Officers . . . . .	45 A	30,03,000	23,39,000	10,64,000	9,43,932
In charge of P. W. Officers . . . . .	45 B	81,85,000	72,00,000	92,97,000	59,31,605
<b>Total Provincial</b> . . . . .		<b>1,11,88,000</b>	<b>95,39,000</b>	<b>1,03,61,000</b>	<b>68,75,537</b>
<b>Total</b> . . . . .		<b>1,15,04,000</b>	<b>1,02,47,000</b>	<b>1,07,98,000</b>	<b>73,26,284</b>

DETAILED ACCOUNT NO. 45A. - CIVIL WORKS.—IN CHARGE OF CIVIL OFFICERS.  
*Vide APPENDIX, PAGE 128.*

		Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Civil Build- ings—</i>	<i>Original Works.</i>								
	Public Works . . . . .	...		330		...		1,219	
	Miscellaneous . . . . .	1,500	1,500	...	330	3,350	3,350	48	1,267
	<i>Repairs.</i>								
	Public Works . . . . .	22,400		24,400		26,960		24,508	
	Miscellaneous . . . . .	3,600	26,000	670	25,070	2,707	29,667	1,136	25,644
<i>Communica- tions—</i>	<i>Original Works.</i>								
	Metalled Roads . . . . .	...		350		...		38	
	Drains . . . . .	...		...	350	...		—15	23
	<i>Repairs.</i>								
	Metalled Roads . . . . .	10,000		10,980		13,650		9,823	
	Unmetalled Roads . . . . .	1,900		—1,480		2,770		—1,530	
<i>Miscellaneous Public Im- provements— Establishment—</i>	Bridges . . . . .	100		50		200		643	
	Drains . . . . .	...	12,000	850	10,400	...	16,620	996	9,982
	<i>Original Works.</i>								
	Improvements to Towns . . . . .		57,811		87,190		1,78,146		54,050
	<i>Repairs.</i>								
	Improvement of Town . . . . .		100						3,803
<i>Miscellaneous</i>	120 123 Staging Bungalow Establishment varying from 12 to 2 . . . . .	9,978		8,270		10,026		8,584	
	Do. Contingencies . . . . .	16,047		13,460		16,591		16,082	
	Pay of Menials . . . . .	10,596		9,680		9,001		9,743	
	Bonus . . . . .	...		...		...		—26	
	38 27 Ferry Establishment varying from 80 to 8 . . . . .	5,754		6,470		6,882		6,248	
	Do. Contingencies . . . . .	775		330		900		423	
<i>Miscellaneous</i>	Travelling Allowance of ditto . . . . .	150		220		100		172	
	Pay of Menials . . . . .	936		80		...		4	
	56 28 Encamping-ground Establishment varying from 8 to 4 . . . . .	1,849		2,080		4,239		3,443	
	Do. Contingencies . . . . .	2,824		3,830		2,622		4,599	
	Pay of Menials . . . . .	4,442		3,800		2,631		2,548	
	5 5 Toll Bar Establishment 1 (30), 1 (25), 3 (8) . . . . .	948		...		948		...	
<i>Miscellaneous</i>	Pay of Menials . . . . .	56		...		...		...	
	Do. Contingencies . . . . .	550		1,110		520		1,251	
	Up-keep of wells . . . . .	1,860		1,970		2,160		2,086	
	Petty construction and repairs . . . . .	...	56,765	...	51,350	...	56,620	—30	55,157
	Expenditure on Multan Fort . . . . .	692		320		692		...	
	Contributions to District Boards and Municipalities . . . . .	28,34,882		21,60,940		9,66,997		7,74,576	
<i>Miscellaneous</i>	Payments to Rana of Kote . . . . .	10,624		...		9,960		...	
	" " Keonthal . . . . .	2,750		2,750		2,750		19,198	
	Refunds . . . . .	300		300		1,000		299	
	Municipal Taxes . . . . .	30		...		30		—39	
		28,49,278		21,64,310		9,81,429		7,94,056	
	For rounding . . . . .		454			168			
<i>Miscellaneous</i>	Lump deduction in connection with the remission of appropriation from cesses . . . . .					12,66,000			
						2,02,000			
<b>Total</b>			30,03,000		23,39,000		10,64,000		9,43,932

## DETAILED ACCOUNT No. 45B.—CIVIL WORKS.—P. W.

	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
SUMMARY.	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.				
<b>Civil Buildings—</b>				
New works and works in progress . . . . .	49,42,300	32,00,000	53,28,658	22,33,142
Repairs . . . . .	5,31,000	3,50,000	4,00,000	3,18,220
<b>Communications—</b>				
New works and works in progress . . . . .	5,75,000	8,00,000	10,81,342	5,48,096
Repairs . . . . .	10,75,000	11,50,000	11,00,000	11,37,247
<b>Miscellaneous Public Improvements—</b>				
New works and works in progress . . . . .	16,700	7,00,000	3,29,000	6,89,705
Repairs . . . . .	71,000	74,000	91,000	99,024
<b>Establishment—</b>				
Direction . . . . .	8,39,000	8,30,000	8,30,000	7,81,304
Construction . . . . .				
Accounts . . . . .				
<b>Tools and Plant . . . . .</b>	60,000	84,000	62,000	50,814
<b>Suspense . . . . .</b>	75,000	12,000	75,000	74,053
				...
<b>Total</b>	81,85,000	72,00,000	92,97,000	59,31,605
DETAILS.				
<b>Communications—(New works and works in progress.)</b>				
Roads . . . . .	5,33,000	...	9,83,842	5,44,117
Boats, Bridges and Ferries . . . . .	...	...	...	95
Accommodation for travellers . . . . .	...	...	16,000	6,178
Reserve for Minor and unforeseen works . . . . .	42,000	A	81,500	2,223
Deduct—Outlay from contributions . . . . .	...	...	...	4,517
<b>Total Communications—(New works and works in progress)</b>	5,75,000	8,00,000	10,81,342	5,48,096
<b>Communications—Repairs.</b>				
Roads . . . . .	8,64,307	A	8,77,766	10,09,582
Boats, Bridges and Ferries . . . . .	74,400		73,600	76,048
Accommodation for travellers . . . . .	7,694		7,370	10,409
Arboriculture . . . . .	39,600		38,930	41,237
Miscellaneous . . . . .	...		...	239
Reserve for repairs . . . . .	88,999		1,02,334	...
Deduct—Outlay from contributions . . . . .	...	...	...	268
<b>Total Communications—(Repairs)</b>	10,75,000	11,50,000	11,00,000	11,37,247
<b>Miscellaneous Public Improvements—(New works and works in progress.)</b>				
Improvements to towns . . . . .	...	A	...	...
Markets . . . . .	...		...	...
Paving and Streets . . . . .	10,300		...	11,107
Water supply . . . . .	...		1,21,500	23,013
Sewerage and Drainage . . . . .	...		69,500	3,33,123
Simla Extension Scheme . . . . .	...		...	84,374
Reserve for Minor and unforeseen works . . . . .	6,400		38,000	...
Lighting . . . . .	...		...	3,13,000
Mines . . . . .	...		...	...
Miscellaneous . . . . .	...		1,00,000	10,223
<b>Total</b>	16,700	7,00,000	3,29,000	7,74,840
<b>Deduct—Outlay from contributions</b>	...	...	...	85,135
<b>Total Miscellaneous Public Improvements—(New works)</b>	16,700	7,00,000	3,29,000	6,89,705

A. Details not available.

DETAILED ACCOUNT No 45B—CIVIL WORKS—P W.—continued  
*Vide Appendix, page 129.*

				Budget Estimate, 1914-15	Revised Estimate, 1913-14	Budget Estimate, 1913-14.	Accounts, 1912-13
				Rs	Rs	Rs	Rs
<b>MISCELLANEOUS PUBLIC IMPROVEMENT (Repairs.)</b>							
Markets . . . . .						...	57
Paving and Streets . . . . .				41,180		45,180	39,561
Water supply . . . . .				12,410	A	15,410	30,727
Reserve for repairs . . . . .				11,498		19,710	7,775
Miscellaneous . . . . .				5,612		1,670	28,412
<b>TOTAL</b>						91,000	1,06,532
<i>Deduct—Outlay from contributions (Repairs)</i>							7,505
<b>TOTAL MISCELLANEOUS PUBLIC IMPROVEMENTS</b>				71,000	71,000	91,000	99,024
<b>ESTABLISHMENT</b>							
<b>DIRECTION</b>							
<b>Office of Chief Engineer and Secretary.</b>							
<i>Salaries—</i>	1	1	Chief Engineer (2,500)	30,000		30,000	56,136
	1	1	Local Allowance (250)	3,000		3,000	
	1	1	Under Secretary, (1,250)	15,000		14,400	
	1	1	Local Allowance (100)	1,200		1,200	
	1	1	Assistant Secretary at 600	7,920		7,440	
Dachung Compensation Allowance							1,768
<b>Total</b>				57,120		56,040	58,204
<i>Establishment—</i>	27	31	Clerks (varying from 500 to 30)	41,670		40,160	46,730
	3	3	Estimators (do from 200 to 50)	3,960		3,960	
			Draftsmen . . . . .				
			Litho Establishment . . . . .			..	
	13	11	Duttries, 1(15), 1 (10), 1(9), 6(8), 2(7)	1,152		1,320	
Jemadars and Peons . . . . .							
Temporary Establishment				2,598		6,720	
<b>Total</b>				49,380		52,460	46,730
<i>Allowances—</i>			Travelling Allowance . . . . .	5,000	A		5,189
			Hill Allowance . . . . .			5,000	2,639
			Deputation Allowance . . . . .				..
			Other Allowances . . . . .				5,144
<b>Total</b>				5,000		5,000	12,972
<i>Contingencies—</i>			Service Postage and Telegram Charges . . . . .	7,500		6,000	17,664
			Other Contingencies . . . . .	15,500		15,500	
<b>Total</b>				23,000		21,500	17,664
<b>Total office of Chief Engineer and Secretary . . . . .</b>				1,84,500		1,85,000	1,85,570
<b>Carried over</b>				1,84,500		1,85,000	1,85,570

A. Details not available.

DETAILED ACCOUNT No 45B—CIVIL WORKS.—P. W.—continued  
 Vide Appendix, page 129

	Numbers		DETAILS. DIRECTION—contd	Budget Estimate, 1914-15	Revised Estimate, 1913-14	Budget Estimate, 1913-14.	Accounts, 1912-13.
	1913-14	1911-15		R	Rs	Rs	Rs.
			Brought forward	1,34,500		1,35,000	1,35,570
			Office of Superintending Engineer.				
Salaries—	3	3	Superintending Engineers, 2 (2 000)				
			1 (2 000) for 1 months and at	68,000		62,250	63,057
			(1,500) for 8 months	5,500		6,750	2,724
			Exchange Compensation Allowance				
			<b>Total</b>	73,500		69,000	66,381
Establishment—	22	30	Clerks (varying from 250 to 30)	27,990		16,500	34,389
	4	4	Estimators and Draftsmen (100 to	5 250		5,180	
			160)	168		168	
	2	2	Peons, 2 (7)	12,607		9,182	
			Temporary Establishment				
			<b>Total</b>	46,015		31,390	34,389
Allowances—			Travelling Allowances . . . .	7,400		7,400	7,321
			<b>Total</b>	7,400		7,400	7,321
Contingencies—			Service Postage and Telegram	9,800			
			Charges . . . . .				
			Other Contingencies . . . . .			8 300	7,392
			<b>Total</b>	8,300		8,300	7,392
			<b>Total Office of Superintending Engineer.</b>	1,35,215		1,16 090	1,15,183
Salaries—	1	1	Office of Sanitary Engineer				
			Sanitary Engineer (17 0) for 4	19,000		21 000	20
			months			18 000	18
			Temporary Establishment			2,400	2,400
			<b>Total</b>			41,400	40,400
			Travelling Allowance . . . . .			6 000	10 711
			<b>Total</b>			6,000	1 711
Contingencies—			Postal and Telegram Charges . .	3 000		3,000	3 29
			Other Contingencies . . . . .				
			<b>Total</b>	3,000		3,000	3,259
			Deduct—Fees for inspection of	39 511		40,710	32,512
			boilers . . . . .	6 599	A	8,472	12,415
			<b>Total Office of Sanitary Engineer</b>	30,955		32,238	10,971
			Consulting Architect to Govern-				
			ment, Punjab . . . . .	9,600			
	11		Office Establishment 1 (250), 1 (80),				
			2 (60), 1 (50), 1 (45), 1 (35), 1 (30),				
			1 (20), 2 (8), and lump provision				
			Rs 118 . . . . .	7,900			
			Travelling Allowance . . . . .	2,000			
			Contingencies . . . . .	1,000			
			<b>Total</b>	20,600			
Salaries—			Electrical Inspection.				
Establishment—			Electrical Inspector . . . . .	7,950		7,350	4,313
			Office Establishment . . . . .	1,050		1,572	66
Allowances—			Temporary Establishment . . . . .	2,000		2,000	507
			Travelling Allowance . . . . .				15
Contingencies—			Other Allowances . . . . .	500		500	
			Contingencies . . . . .				
			<b>Total Office of Electrical Inspec-</b>	12,180		11,422	5,070
			<b>tion.</b>				
			<b>TOTAL DIRECTION CARRIED OVER .</b>	3,33,300		2,94,750	2,96,197

DETAILED ACCOUNT NO. 45B.—CIVIL WORKS—P W —continued											
Vide APPENDIX, PAGE 129.											
Numbers			DETAILS.	Budget Estimate, 1914-15.		Revised Estimate, 1913-14		Budget Estimate, 1913-14.		Accounts, 1912-13	
1913-14.	1914-15	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
			ESTABLISHMENT—contd								
			Brought forward		3,33,300				2,91,750		2,96,197
			CONSTRUCTION.								
			ENGINEER ESTABLISHMENT.								
			Imperial Service.								
Salaries—	14	11	Executive Engineers (varying from 1,250 to 700)	1,19,790				1,07,950			
	7	7	Assistant Engineers (varying from 660 to 380)	31,260				38,900			
			Total		1,54,050				1,46,850		
			Provincial Service.								
Salaries, etc —	4	8	Executive Engineer varying from 675 to 425	39,985				21,030	}	1,90,458	
	7	7	Assistant Engineer (varying from 425 to 275)	23,900				29,975			
	6	5	Temporary Engineer varying from 650 to 200	29,465				30,145		17,192	
					93,350				81,150		2,07,650
			Total Engineer Establishment		2,47,400				2,28,000		2,07,650
			UPPER SUBORDINATE ESTABLISHMENT.				A				
Establ. ment—	3	3	Sub-Engineer, 1st grade, 1 (400)	14,400				14,400	}	24,094	
	2	2	Do 2nd " 2 (300)	7,200				7,200			
	3	3	Do 3rd " 3 (250)	9,000				9,000			
	7	6	Supervisors, 1st grade, 6 (200)	14,400				16,800	}	20,096	
	4	5	Do 2nd " 5 (150)	9,000				7,200			
	21	21	Overseer, 1st grade Varying from 100 to 60	20,514				17,520		30,976	
	5	4	Temporary Upper Subordinates	6,750				6,280		11,923	
			Sub-Divisional Allowance	3,600				2,900		4,253	
			Local Allowance	1,800				4,800		2,670	
				Total Upper Subordinate Establishment		89,700				86,100	
45	44	Lower Subordinate Establishment—									
		Sub-Overseer, 1st grade Varying from 70 to 30	26,400				27,000		18,999		
		Do 2nd " " " " "									
		Do 3rd " " " " "									
		Temporary Sub-Overseer	28,600				19,100		15,995		
		Local Allowance					...		220		
			Total Lower Subordinate Establishment		55,000				46,100		35,214
			PETTY ESTABLISHMENT.								
			Store-keeper								
			Assistant Store-keepers								
			Mistries								
			Peons								
			Chowkidars								
			Khalasies								
			Temporary Establishment	3,064				3,784		3,297	
			Local Allowance	...				...		141	
			Total Petty Establishment		5,800				6,700		5,986
			Carried over		3,97,900				3,66,900		3,42,862
					3,33,300				2,94,750		2,96,197

DETAILED ACCOUNT No 45B.—CIVIL WORKS—P W—concluded  
Vide APPENDIX, PAGE 129.

Numbers		DETAILS. ESTABLISHMENT--contd. CONSTRUCTION--contd	Budget Estimate, 1914-15		Revised Estimate, 1913-14		Budget Estimate, 1913-14		Accounts, 1912-13.	
1913-14	1914-15		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward		3,33,300				2,94,750		2,96,197
		OFFICE ESTABLISHMENT		3,97,900				3,66,900		3,42,862
13	13	Accountants varying from 80 to 240	25,248				27,000		40,124	
		Temporary Establishment including Accounts Clerks . . . . .	600				..			
59	60	Clerks (varying from Rs 30—120).	41,310				38,886		69,669	
11	11	Draftsmen (do from Rs 40—120) and Accountants . . . . .	8,820				8,910			
		Duties . . . . .								
		Peons, 4 (8), 13 (7) . . . . .	1,476				1,644		8,176	
91	17	Chowkidars . . . . .								
		Temporary Divisional Establish- ment . . . . .		47,346						
		Temporary Sub-Divisional Estab- lishment . . . . .					45,960		...	
		Total Office Establishment . . . . .		1,24,800				1,22,400		1,17,969
		MEDICAL ESTABLISHMENT.								
		Native Doctors . . . . .							407	
		Compounders . . . . .								
		Servants . . . . .								
		Total Medical Establishment . . . . .								407
		Local Allowance . . . . .					...		1,107	
		Travelling Allowances . . . . .	64,200				66,500		97,898	
		Contingencies . . . . .	22,200				22,500		51,658	
		Total . . . . .		86,400				89,000		1,50,658
		Boat Bridge Establishment . . . . .	660				900		807	
		Winter Allowance, Simla Divn . . . . .	2,500				2,500		..	
		Winter Allowance, Simla H. E. Divn . . . . .	...				250		...	
		Revenue at Shahpur Divn . . . . .	1,440				...		...	
		Grant-in-aid to Simla Municipality for Simla H. E. Scheme . . . . .	..				...		63,935	
				4,600				3,650		64,712
		TOTAL CONSTRUCTION . . . . .		6,13,700				5,81,950		6,76,638
		GRAND TOTAL OF ESTABLISH- MENT . . . . .		9,47,000		4		8,76,700		9,72,835
		Add—Charges of other Depart- ments . . . . .		...				...		2,122
		Deduct—Charged to other Provinces and Departments and Charges not paid during the year . . . . .		(c) 1,08,000				(b) 46,700		(a) 1,93,654
		Net Establishment chargeable to 45 Civil Works—Provincial . . . . .		8,39,000				8,30,000		7,81,303
Imperial Civil Works . . . . .				62,198		48,900		24,800		
Other funds . . . . .				1,31,456		—2,200		83,700		
				1,93,654 (a)		46,700 (b)		1,08,000 (c)		
				1403						4—Details not available

ABSTRACT ACCOUNT NO 45—CIVIL WORKS—P W				
	Budget Estimate 1914-15	Revised Estimate, 1913-14	Budget Estimate, 1913-14	Accounts, 1912-13
SUMMARY.	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
Original Works . . . . .	1,25,000	4,30,300	2,25,400	3,88,198
Repairs . . . . .	1,42,000	1,44,000	1,37,300	1,50,739
Establishment . . . . .	45,300	99,500	69,900	80,979
Other Items (Tools and Plant) . . . . .	3,200	6,800	4,400	—2,03,574
TOTAL . . . . .	3,16,000	6,80,600	4,37,000	4,16,342
Deduct—Expenditure in England . . . . .	..	5,600		15,808
TOTAL IMPERIAL . . . . .	3,16,000	6,75,000	4,37,000	1,00,534
PROVINCIAL.				
Civil Works—				
(a) Civil Buildings . . . . .	40,17,300	22,00,000	52,20,338	22,32,112
(b) Communications . . . . .	6,76,000	3,00,000	10,81,342	5,48,096
(c) Miscellaneous Public Improvements . . . . .	16,700	7,00,000	3,29,000	6,89,705
Repairs . . . . .	16,77,000	15,74,000	15,91,000	15,54,491
Establishment . . . . .	8,39,000	8,30,000	8,30,000	7,81,304
Other Items . . . . .	1,35,000	96,000	1,37,000	1,24,867
TOTAL PROVINCIAL . . . . .	81,85,000	72,00,000	92,97,000	59,31,605



## ABSTRACT ACCOUNT No 45—CIVIL WORKS—P W I IMPERIAL

	Budget Estimate, 1914-15	Revised Estimate, 1913-14	Budget Estimate, 1913-14	Accounts, 1912-13.
	Rs	Rs	Rs	Rs
Simla Imperial Sub-Division . . . . .	1,77,000	2,18,000	1,73,000	2,01,909
Other Divisions . . . . .	1,89,000	4,57,000	2,64,000	1,98,625
<b>TOTAL</b>	<b>3,16,000</b>	<b>6,75,000</b>	<b>4,37,000</b>	<b>4,00,534</b>
<i>SIMLA IMPERIAL SUB-DIVISION</i>				
Original Works . . . . .	61,000	1,07,000	62,400	77,442
Repairs . . . . .	90,000	93,000	83,300	1,03,682
Establishment . . . . .	21,500	19,500	21,000	18,781
Other Items . . . . .	1,000	1,000	1,300	6,012
<i>Deduct—Expenditure in England</i> . . . . .		2,000		2,000
<b>TOTAL SIMLA IMPERIAL SUB DIVISION</b> .	<b>1,77,000</b>	<b>2,18,000</b>	<b>1,73,000</b>	<b>2,01,909</b>
<i>OTHER DIVISIONS.</i>				
Original Works . . . . .	61,000	3,23,300	1,62,900	3,10,753
Repairs . . . . .	52,000	51,000	49,000	47,057
Establishment . . . . .	24,300	80,000	48,900	62,198
Other Items . . . . .	1,700	5,300	3,100	—2,09,586
	<b>1,39,000</b>	<b>4,59,600</b>	<b>2,64,000</b>	<b>2,10,425</b>
<i>Deduct—Expenditure in England</i> . . . . .	...	2,000	...	11,300
<b>TOTAL OTHER DIVISIONS</b> .	<b>1,39,000</b>	<b>4,57,000</b>	<b>2,64,000</b>	<b>1,98,625</b>

## 49.—IRRIGATION WORKS NOT CHARGED TO REVENUE.

Numbers			Budget Estimate, 1914-15	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
1913-14	1914-15.		Rs.	Rs.	Rs.	Rs.
		<b>In charge of P. W. Officers</b>	<b>80,00,000</b>	<b>1,09,00,000</b>	<b>1,27,50,000</b>	<b>1,28,10,642</b>
		<b>Deduct—Expenditure in Eng- land</b>	<b>5,79,000</b>	<b>11,97,000</b>	<b>11,10,000</b>	<b>3,64,116</b>
		<b>TOTAL</b>	<b>74,21,000</b>	<b>97,03,000</b>	<b>1,16,40,000</b>	<b>1,24,46,526</b>
		<b>IMPERIAL.</b>				
		<i>Summary</i>				
		Lower Bari Doab Canal . . . . .	12,00,000	22,42,000	33,00,000	44,02,575
		Upper Chenab Canal . . . . .	12,00,000	21,64,000	23,00,000	22,67,073
		Upper Jhelum Canal . . . . .	38,50,000	54,53,000	52,12,000	56,14,534
		Other Canals . . . . .	17,50,000	10,41,000	19,38,000	5,26,460
		<b>TOTAL</b>	<b>80,00,000</b>	<b>1,09,00,000</b>	<b>1,27,50,000</b>	<b>1,28,10,642</b>
		<b>DETAILS</b>				
		<i>Lower Bari Doab Canal</i>				
		Works . . . . .	9,49,700	18,15,050	27,62,400	37,84,269
		Establishment . . . . .	2,42,300	3,31,750	3,21,600	3,99,825
		Tools and Plant . . . . .	15,000	—48 000	20,000	—1,55,144
		Suspense Account . . . . .	..	1,49,800	2,00,000	2,05,791
		Less receipts on Capital Account . . . . .	7,000	6,600	7,000	—1,67,834
		<b>TOTAL LOWER BARI DOAB CANAL</b>	<b>12,00,000</b>	<b>22,42,000</b>	<b>33,00,000</b>	<b>44,02,575</b>
		<i>Upper Chenab Canal</i>				
		Works . . . . .	8,49,200	19,81,400	18,71,100	19,59,069
		Establishment . . . . .	2,86,400	2,92,300	2,96,900	3,25,224
		Tools and Plant . . . . .	14,400	34,800	10,000	—24,512
		Suspense Account . . . . .	50,000	—1,42,000	1,22,000	10,575
		Less receipts on Capital Account . . . . .	..	2,400	..	3,283
		<b>TOTAL UPPER CHENAB CANAL</b>	<b>12,00,000</b>	<b>21,64,000</b>	<b>23,00,000</b>	<b>22,67,073</b>
		<i>Upper Jhelum Canal.</i>				
		Works . . . . .	29,57,000	39,78,200	39,83,000	47,82,240
		Establishment . . . . .	4,65,000	5,14,300	5,15,000	5,19,323
		Tools and Plant . . . . .	33,000	3,52,000	95,000	3,26,263
		Suspense Account . . . . .	4,05,000	6,19,000	6,29,000	262
		Less receipts on Capital Account . . . . .	10,000	10,500	10,000	13,554
		<b>TOTAL UPPER JHELUM CANAL</b>	<b>38,50,000</b>	<b>54,53,000</b>	<b>52,12,000</b>	<b>56,14,534</b>
		<i>Other Canals.</i>				
		Works . . . . .	10,78,200	7,28,700	10,33,400	4,96,122
		Establishment . . . . .	2,35,700	1,40,780	2,33,600	1,31,474
		Tools and Plant . . . . .	17,600	18,420	18,000	24,233
		Suspense Account . . . . .	4,18,500	1,53,100	6,53,000	—91,712
		Less receipts on Capital Account . . . . .	..	..	..	33,657
		<b>TOTAL OTHER CANALS</b>	<b>17,50,000</b>	<b>10,41,000</b>	<b>19,38,000</b>	<b>5,26,460</b>

ABSTRACT ACCOUNT No. 49—IRRIGATION—NOT CHARGED TO REVENUE.				
	Budget Estimate, 1914-15.	Revised Estimate, 1913-14	Budget Estimate, 1913-14.	Accounts, 1912-13.
	Rs.	Rs.	Rs.	Rs.
SUMMARY.				
IMPERIAL.				
Works . . . . .	58,34,100	85,03,350	96,49,900	1,10,21,700
Establishment . . . . .	12,29,400	12,79,030	13,70,100	13,75,846
Other Items . . . . .	9,36,500	11,17,620	17,30,000	4,13,096
	80,00,000	1,09,00,000	1,27,50,000	1,28,10,612
Deduct—Expenditure in England . . . . .	5,79,000	11,97,000	11,10,000	3,64,116
TOTAL .	74,21,000	97,03,000	1,16,40,000	1,24,46,526

	Budget Estimate 1914-15	Revised Estimate, 1913-14	Budget Estimate 1913-14	Accounts, 1912-13
	Rs.	Rs.	Rs.	Rs.
GROSS LAND REVENUE (including amount credited to Irrigation)	3,90,50,000	3,72,61,000	3,52,62,000	3,74,20,500
Deduct—Portion of Land Revenue due to Irrigation . . . .	91,00,000	88,90,000	80,00,000	80,74,043
NET LAND REVENUE TO BE DIVIDED PROPORTIONALLY . . .	2,99,59,000	2,83,71,000	2,72,62,000	2,93,46,457
IMPERIAL SHARE—ONE-HALF . . . . .	1,49,79,000	1,41,85,000	1,36,31,000	1,46,73,229
PROVINCIAL SHARE—ONE-HALF . . . . .	1,49,80,000	1,41,86,000	1,36,31,000	1,46,73,228
IMPERIAL				
Land Revenue Proper—Imperial Share . . . . .	1,49,79,000	1,41,85,000	1,36,31,000	1,46,73,229
Trust is from Provincial to Imperial (+) and from Imperial to Provincial (—)				
Assignment from Imperial to cover expenditure for construction for an approach road from the Railway Station to Archaeological Museum at Housel, Tanjavur . . . . .		—5,000		5,71,000
Fixed adjustment under the Provincial Settlement . . . .	—1,00,000	—1,00,000		1,00,000
Return assignment to Provincial for Education . . . . .	—5,000			—5,000
Assignment from Imperial to cover the Provincial Expenditure on the Royal Institute of Health and Hygiene (over maintenance of the institution) assigned to Provincial for the improvement of education at Housel . . . . .				—5,000
Ditto for Education . . . . .				—5,000
Ditto ditto for University Grants Commission . . . .				—5,000
Ditto for Agricultural Department (G.I.F.D.) . . . .				—5,000
Ditto for addition to above No 1110-F, dated 12th September 1913 . . . . .			—1,000	
Assignment to Provincial for account of Imperial for the purchase of land for school and industrial purposes . . . . .				—2,000
Assignments to Provincial for the Municipalities of Pudukkottai, G.I.F.D., Nos 1317 F dated 2nd March 1911 and 1318 F dated 1st March 1912 . . . . .	—2,000	—2,000	—2,000	—2,23,000
Assignment to Imperial on account of charges in classification of the charges of the P.W. Section of the Accounts Office . . . .	+23,000	+23,000	+23,000	+23,000
Assignment to Provincial for Wiler Hospital Sanitation—G.I.F.D. No 526-A dated 14th September 1908 and 2,003-A dated 27th May 1910, No 1321 E.B. dated 21st February 1913 . . . .	—4,000	—4,000	—4,000	—4,000
Ditto for addition to above No 1110-F, dated 12th September 1913 . . . . .		—1,00,000		...
Contribution to Provincial for University—G.I.F.D., Nos 2368-E.B., dated 13th April 1912 and 145-F, dated 9th October 1912 . . . . .	—35,000	—35,000	—35,000	—2,73,000
Contribution from Provincial to Imperial in connection with the charges of the additional officers sanctioned for the Veterinary Department, G.I.F.D., No 73, dated 21st March 1912 . . . .	+13,000	+13,000	+13,000	...
Non-recurring assignment for discretionary grants in aid of general provincial resources . . . . .				—12,00,000
Ditto ditto for Medical relief and allied objects . . . .		—50,000	—50,000	...
Recurring assignment for sanitation . . . . .	—4,00,000	—4,00,000	—4,00,000	—12,000
Ditto ditto for the improvement of the Sanitary Services . . . .	—22,000	—22,000	—22,000	...
Ditto in connection with remission of appropriations from cesses . . . . .	—2,08,000	—2,08,000	—2,08,000	...
Recurring assignment to compensate Provincial Revenues for the loss of income from the recovery in stamps of fees for the inspection of records . . . . .	—10,000	—10,000	—10,000	—23,000
Non-recurring assignment to Provincial for Archaeological expenditure, G.I.F.D., No. 745-R, dated 16th July 1913 . . . .		—10,000	...	...
Recurring assignment to Provincial for remission of certain recoveries from local bodies . . . . .	—3,04,000	...	...	...
	—28,18,000	—27,24,000	—28,01,000	—73,23,229
Carried over . . . . .	1,49,79,000	1,41,85,000	1,36,31,000	1,46,73,229

## Statement showing the distribution of Land Revenue—continued.

	Budget Estimate, 1914-15	Revised Estimate, 1913-14	Budget Estimate, 1913-14	Accounts, 1912-13
	Rs	Rs	Rs.	Rs.
Brought forward	1,49,79,000	1,41,85,000	1,36,31,000	1,46,73,229
	—28,18,000	—27,24,000	—28,01,000	—73,29,224
Assignments to Provincial—				
Assignment for a grant to the Lawrence Military Asylum, Sunawai . . . . .	—40,000	—40,000	...	...
Assignment for the Lawrence Memorial School, Munce . . .	—3,000	—3,000		...
To meet the charges for the grants of Rs 100 per annum each to the holders of titles Mohamahopadhyaya and Shams-ul-ulama (G I, F. D., No 631-I B, dated 12th March 1912) . . . .	—1,000	—1,000	—1,000	—1,700
Contribution from Imperial in consequence of the transfer of the grant from 45—Civil Works—Imperial, to 45—Civil Works— Provincial, for Archaeological Expenditure—G I, F D, No 3949-A, dated 7th August 1909 and 4404-A, dated 31st August 1909 and 3145-A, dated 23rd June 1910 and No 271-F, dated 22nd July 1912 and No A-75b, dated 5th February 1912 . .	...		...	—2,000
Assignment to Provincial in connection with the Famine Insurance Scheme—(G I, F D, No 1916-A, dated 27th March 1907) and No 4123-F, dated 9th July 1911 . . . .	—1,40,000	—1,40,000	—1,40,000	—1,40,000
In consequence of the creation of the new Province of Delhi with effect from 1st October 1912 vide G. I, F D, letter No 1197-F dated 17th November 1913 . . . . .		...	...	+95,000
Net transfers from Imperial to Provincial . . . . .	—30,02,000	—29,08,000	—29,42,000	—73,77,924
TOTAL IMPERIAL . . . . .	1,19,77,000	1,12,77,000	1,06,89,000	72,95,305
PROVINCIAL.				
Land Revenue—Provincial Share . . . . .	1,49,80,000	1,41,86,000	1,36,31,000	1,46,73,228
Transfers to Provincial (as above) . . . . .	30,02,000	29,08,000	29,42,000	73,77,924
TOTAL PROVINCIAL . . . . .	1,79,82,000	1,70,94,000	1,65,73,000	2,20,51,152
GRAND TOTAL . . . . .	2,99,59,000	2,83,71,000	2,72,62,000	2,93,46,457

Statement showing under Minor heads the provision made in the Estimates and the amounts included in the Accounts on account of Exchange Compensation Allowance.

	BUDGET ESTIMATE, 1914-15.			REVISED ESTIMATE, 1913-14.			BUDGET ESTIMATE, 1913-14.			ACCOUNTS, 1912-13.		
	Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>3.—Land Revenue—</b>												
Charges of District Administration . . . . .	...	30,054	30,054	...	24,600	24,600	...	30,325	30,325	...	25,606	25,606
Survey and Settlement . . . . .	...	7,400	7,400	...	10,200	10,200	...	6,831	6,831	...	6,857	6,857
Land Records . . . . .	...	1,008	1,008	...	1,050	1,050	...	936	936	...	909	909
	...	38,462	38,462	...	35,850	35,850	...	37,642	37,642	...	33,372	33,372
<b>18.—General Administration—</b>												
Civil Office of Account and Audit . . . . .	1,613	525	2,138	1,100	510	1,610	750	483	1,238	1,732	475	2,207
Staff and Household of the Lieutenant-Governor . . . . .	...	883	883	...	900	900	...	713	743	...	653	653
Civil Secretariats . . . . .	...	6,314	6,314	...	7,470	7,470	...	6,708	6,708	...	8,301	8,301
Financial Commissioners . . . . .	...	5,024	5,024	...	4,900	4,900	...	5,384	5,384	...	5,442	5,442
Commissioners . . . . .	...	8,134	8,134	...	8,100	8,100	...	8,067	8,067	...	8,020	8,020
	1,613	20,880	22,493	1,100	21,580	22,680	750	21,300	22,110	1,732	22,891	24,623
<b>19A.—Law and Justice—Courts of Law—</b>												
Chief Court . . . . .	...	8,828	8,828	...	9,700	9,700	...	10,252	10,252	...	11,116	11,116
Law Officers . . . . .	...	1,440	1,440	...	1,440	1,440	...	1,440	1,440	...	1,440	1,440
Civil and Sessions Courts . . . . .	...	22,297	22,297	...	24,200	24,200	...	21,892	21,892	...	23,834	23,834
Courts of Small Causes . . . . .	...	900	900	...	200	200	...	...	...	...	...	...
Criminal Courts . . . . .	...	30,054	30,054	...	24,600	24,600	...	30,324	30,324	...	25,606	25,606
	...	63,519	63,519	...	60,140	60,140	...	63,908	63,908	...	61,996	61,996
<b>19B.—Law and Justice—Jails—</b>												
Jails . . . . .	...	3,751	3,751	...	3,890	3,890	...	3,752	3,752	...	3,888	3,888
Carried over . . . . .	1,613	1,26,612	1,28,225	1,100	1,21,700	1,22,800	750	1,26,692	1,27,442	1,732	1,22,147	1,23,879

## Statement showing under Minor heads the provision made in the Estimates, etc.—contd.

	BUDGET ESTIMATE, 1914-15.			REVISED ESTIMATE, 1913-14.			BUDGET ESTIMATE, 1913-14.			ACCOUNTS, 1912-13.		
	Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward . . . . .	1,613	1,26,612	1,28,225	1,100	1,21,760	1,22,860	750	1,26,692	1,27,442	1,732	1,22,147	1,23,879
<b>20.—Police—</b>												
Superintendence . . . . .	..	6,017	6,017	..	6,580	6,580	..	6,242	6,242	..	6,521	6,521
District Executive Force . . . . .	..	15,075	15,075	..	13,540	13,540	..	17,175	17,175	..	16,142	16,142
Special Police . . . . .	..	..	..	..	..	..	..	..	..	..	130	130
Railway Police . . . . .	..	675	675	..	640	640	..	675	675	..	725	725
Criminal Investigation Department . . . . .	..	1,950	1,950	..	1,630	1,630	..	1,725	1,725	..	1,567	1,567
	..	23,717	23,717	..	22,390	22,390	..	25,817	25,817	..	25,085	25,085
<b>22.—Education—</b>												
Direction . . . . .	..	1,500	1,500	..	1,460	1,460	..	1,462	1,462	..	1,576	1,576
Inspection . . . . .	..	2,363	2,363	..	2,150	2,150	..	2,251	2,251	..	2,040	2,040
Government Colleges, General . . . . .	..	4,800	4,800	..	5,780	5,780	..	4,388	4,388	..	5,407	5,407
Ditto Schools, ditto . . . . .	..	2,363	2,363	..	40	40	..	2,287	2,287	..	265	265
Ditto ditto Special . . . . .	..	2,295	2,295	..	1,390	1,390	..	2,026	2,026	..	1,099	1,099
	..	13,321	13,321	..	10,820	10,820	..	12,414	12,414	..	10,387	10,387
<b>23.—Ecclesiastical—</b>												
Ecclesiastical Establishment . . . . .	10,500	..	10,500	8,900	..	8,900	8,813	..	8,813	10,104	..	10,104
<b>24.—Medical—</b>												
Medical Establishment . . . . .	..	11,979	11,979	..	11,670	11,670	..	10,192	10,192	..	10,106	10,106
Sanitation and Vaccination . . . . .	..	2,629	2,629	..	2,830	2,830	..	3,090	3,090	..	2,691	2,691
Grants for Medical purposes . . . . .	..	4,747	4,747	..	1,800	1,800	..	4,238	4,238	..	2,643	2,643
Medical School and College . . . . .	..	7,035	7,035	..	7,500	7,500	..	7,245	7,245	..	6,320	6,320
Lunatic Asylum . . . . .	..	1,331	1,331	..	1,070	1,070	..	1,200	1,200	..	1,227	1,227
Special Hospitals . . . . .	..	938	938	..	900	900	..	933	933	..	827	827
	..	28,659	28,659	..	25,770	25,770	..	26,903	26,903	..	23,814	23,814
<b>25.—Political—</b>												
Political Agents . . . . .	4,774	..	4,774	5,580	..	5,580	5,804	..	5,804	5,951	..	5,951
	4,774	..	4,774	5,580	..	5,580	5,804	..	5,804	5,951	..	5,951
<b>26.—Scientific and other Minor Departments—</b>												
Veterinary and Stallion Charges . . . . .	7,072	..	7,072	6,720	..	6,720	6,197	..	6,197	5,882	..	5,882
Registrar of Co-operative Credit Societies . . . . .	..	1,821	1,821	..	1,270	1,270	..	1,296	1,296	..	1,310	1,310
Agriculture . . . . .	..	1,296	1,296	..	1,550	1,550	..	1,296	1,296	..	1,594	1,594
Botanical and other Public Gardens . . . . .	..	192	192	..	180	180	..	184	184	..	189	189
	7,072	3,309	10,381	6,720	3,000	9,720	6,197	2,776	8,973	5,882	3,093	8,975
<b>Total Civil</b> . . . . .	23,959	1,95,618	2,19,577	22,300	1,83,740	2,06,040	21,564	1,94,602	2,16,166	23,669	1,84,596	2,08,195
<b>Public Works Department—</b>												
Irrigation Establishment . . . . .	10,428	..	10,428	(a)	..	..	10,300	..	10,300	10,941	..	10,941
Buildings and Roads Establishment . . . . .	..	5,500	5,500	(a)	..	..	..	6,750	6,750	..	5,099	5,099
<b>GRAND TOTAL</b> . . . . .	34,387	2,01,118	2,35,505	22,300	1,83,740	2,06,040	31,864	2,01,352	2,33,216	34,613	1,89,625	2,24,238

(a) Details not available.





PUNJAB.

APPENDIX TO THE BUDGET ESTIMATE FOR 1914-15.

(Numerical Strength of Sanctioned Establishments.)

N.B.—The following Establishments are not shown in the Appendix, as some of them are located in one district only, while others are petty establishments, the details of which, as far as available, are given in the body of the Estimate.

NAME OF ESTABLISHMENT.	Reference to Estimate.	Where located.	NAME OF ESTABLISHMENT.	Reference to Estimate.	Where located.
	Page.			Page.	
3.—LAND REVENUE—			22.—EDUCATION—		
Land Records—			Direction . . . . .	56	Lahore.
Superintendence . . . . .	28	Lahore.	Government Colleges, General . . . . .	57	Ditto.
			Government Schools, Special—		
			School of Arts . . . . .	60	Ditto.
7.—EXCISE—			24.—MEDICAL—		
District Executive Establishment—			Medical Establishment—		
Charas Establishment . . . . .	29	Loh in Cash- mere.	Superintendence . . . . .	63	Lahore.
			Sanitation and Vaccination . . . . .	66	Ditto.
			Medical School and College . . . . .	67	Ditto.
			Lunatic Asylum . . . . .	67	Ditto.
			Chemical Examiner . . . . .	68	Ditto.
			Special Hospital . . . . .	68	Kasauli.
18.—GENERAL ADMINISTRATION—			25.—POLITICAL—		
Civil Offices of Account and Audit . . . . .	33&34	Lahore.	Political Agents—		
Currency Department . . . . .	34	Ditto.	Cashmere Residency . . . . .	68	Srinagar.
Staff and Household of Lieutenant-Governor . . . . .	34	Ditto.	Gilgit Agency . . . . .	69	Gilgit.
Civil Secretariats . . . . .	35	Ditto.	Phulkian State . . . . .	70	Patiala.
Financial Commissioners, etc. . . . .	36	Ditto.	Bahawalpur State . . . . .	70	Bahawalpur.
			Sardar Aynb Khan Agency . . . . .	70	Lahore.
			Charges on Tibet Frontier—Gartok Trade Agency, etc. . . . .	71	Simla.
19A.—LAW AND JUSTICE—Courts of Law—			26.—SCIENTIFIC AND OTHER MINOR DEPART- MENTS—		
Chief Court . . . . .	38	Lahore.	Veterinary and Stallion Charges—		
Law Officers—			Imperial and Provincial . . . . .	74&75	Lahore, Ra- walpindi and Ferozepore.
English Law Officers . . . . .	38&39	Ditto.			
			Registrar of Co-operative Credit Societies . . . . .	76	Hissar. Lahore.
19B.—LAW AND JUSTICE—Jails—			Provincial Museums—		
Establishment—			Curator's Establishment (a) . . . . .	76	Ditto.
Superintendence—			Agriculture—		
Inspector General, etc. . . . .	44	Lahore.	Experimental Farms . . . . .	77	
Central Jails . . . . .	44&45	Ditto, Montgomery and Multan.			
			Breucebad Farm . . . . .	77	D. G. Khan.
Reformatory Establishment . . . . .	45	Sialkot.	Sargoda „ . . . . .	77	Shahpur.
Jail Manufactures—			Lyallpur „ . . . . .	77	Lyallpur.
Clerical Establishment—			Eastern Punjab Agricultural Station . . . . .	77	Gurdaspur.
Central Jails . . . . .	48	Lahore.	Subordinate Staff and Agricultural Experiments . . . . .	77&78	Lyallpur.
Menial and other Establishments—			Agricultural Department . . . . .	78	Ditto. and Lahore.
Central Jails . . . . .	48	Ditto, Montgomery and Multan.			
			Punjab Agricultural College . . . . .	79	Lyallpur.
20.—POLICE—			Botanical and other Public Gardens—		
Superintendence—			Station Gardens (a) . . . . .	79	„
Inspector General of Police and Personal Assistant . . . . .	49	Lahore.	Menageries . . . . .	80	Lahore.
Deputy ditto ditto . . . . .	49	Ditto, Um- balla and Rawalpindi.	Agri Horticultural Gardens . . . . .	80	Ditto.
			Provincial Statistics . . . . .	80	„
Establishment . . . . .	49	Do. do.			
District Executive Force servants . . . . .	50	Multan.	30.—STATIONERY AND PRINTING—		
			Government Presses—		
Special Police—			Secretariat Press . . . . .	84	Lahore.
Border Military Police and Baluch Levy . . . . .	51&52	Dehra Ghazi Khan.			
Railway Police . . . . .	53	Lahore.	32.—MISCELLANEOUS—		
Criminal Investigation Department . . . . .	54	Ditto.	Petty Establishment—		
			Shish Mahal Establishment . . . . .	87	Lahore.
			43.—IRRIGATION, MINOR WORKS AND NAVIGA- TION—In charge of Civil Officers—		
			Canal Establishment . . . . .	100	Karnal, Gurgaon and Mianwali.
			45.—CIVIL WORKS—In charge Public Work Office—		
			Office of the Sanitary Engineer . . . . .	105	Lahore.
			Office of the Consulting Architect to the Government of the Punjab . . . . .	105	Ditto.
			Office of the Electrical Inspector . . . . .	105	Ditto.

(a) Numerical strength of these establishments is not given in the estimates.

## Statement showing the numerical strength of the Sanctioned Establishments

Reference Number.		DISTRICTS.		3.—LAND																													
				CHARGES OF DISTRICT																													
				GENERAL ESTABLISHMENTS.																	SUB-DIVISIONAL ESTABLISHMENTS.												
				Officers.				Establishment.										Revenue Establish- ment, Vernacular.						Officers.		Establishment.							
								English Office.					Vernacular Office.					Accountants.		Writers.		Treasurers and their subordinates.				Clerks.		Servants.		Tahsildars.		Naib-Tahsildars.	
Deputy Commissioners.	Assistant Commissioners.	Extra Assistant Commis- sioners	Probationary Extra As- sistant Commissioner.	Head Clerks (200 and over).	Head Clerks (100 to 200).	Clerks (100 to 200).	Clerks (50 to 100).	Clerks (50 and less).	Superintendents.	Asstts to Supdts.	Record-keepers.	Sheriffs.	Mohurrs.	Servants.																			
1	Hissar . . . .	1	1	3	...	1	..	1	1	4	1	1	9	1	...	15	1	2	2	..	..	5	7	5	4	4	10	101					
2	Rohtak . . . .	1	...	5	...	...	1	1	1	3	1	1	9	1	...	14	1	2	3	1	..	4	4	4	3	3	8	87					
3	Gurgaon . . . .	1	1	2	...	...	1	1	1	6	1	..	4	1	6	16	1	6	2	...	..	6	6	6	5	5	12	106					
4	Karnal . . . .	1	1	2	...	...	1	1	1	4	1	1	6	1	...	14	2	5	3	...	...	4	5	4	3	3	11	84					
5	Umballa . . . .	1	3	6	..	1	..	2	...	11	1	1	15	1	...	20	...	12	8	..	...	5	6	5	4	4	12	105					
6	Simla . . . .	1	2	..	..	1	...	2	1	7	1	1	5	1	...	17	..	...	1	...	..	...	2	...	...	...	4	25					
7	Kangra . . . .	1	3	4	..	...	1	1	1	4	1	1	5	1	4	20	..	4	2	1	...	6	7	6	7	7	13	119					
8	Hoshiarpur . . .	1	1	4	..	...	1	1	1	3	1	1	19	1	...	15	1	7	3	...	..	4	6	4	4	3	9	96					
9	Jullundur . . .	1	4	5	1	1	..	1	1	5	1	1	6	1	...	18	...	11	5	...	...	4	4	4	3	3	9	78					
10	Ludhiana . . . .	1	..	3	1	1	..	1	1	5	1	1	9	1	...	16	1	4	5	1	..	3	4	4	2	2	7	62					
11	Ferozepore . . .	1	3	5	1	...	1	1	1	8	1	1	9	1	9	13	2	4	6	...	...	5	7	6	6	1	12	108					
12	Lahore . . . .	1	11	10	..	1	..	2	3	2	1	1	16	1	..	24	2	4	3	3	1	4	4	8	2	2	7	63					
13	Amritsar . . . .	1	2	9	1	1	...	1	1	7	1	1	4	1	10	13	1	6	5	2	..	3	4	4	2	2	7	63					
14	Gurdaspur . . .	1	1	4	..	..	1	1	2	1	1	1	13	1	..	20	..	7	1	..	..	1	4	4	3	3	10	84					
15	Sialkot . . . .	1	1	4	..	...	1	1	2	4	1	1	4	1	12	9	...	6	4	2	...	5	5	5	4	4	11	90					
16	Gujranwala . . .	1	..	7	1	...	1	1	1	8	1	1	11	2	...	18	..	6	3	..	..	4	6	6	4	4	14	103					
17	Rawalpindi . . .	1	2	5	..	1	..	1	3	12	1	1	12	1	...	16	2	4	10	..	..	4	4	4	2	2	8	70					
18	Jhelum . . . .	1	1	3	...	...	1	1	1	5	1	1	5	1	5	5	1	2	4	...	...	3	3	3	3	3	7	63					
19	Gujrat . . . .	1	1	5	...	...	1	1	1	4	1	1	13	1	...	9	1	3	2	...	...	3	5	3	2	2	8	61					
20	Shahpur . . . .	1	2	2	..	...	1	1	1	6	1	2	10	2	...	12	2	8	2	...	...	4	6	5	5	5	12	86					
21	Attock . . . .	1	2	2	...	...	1	1	1	5	1	1	9	1	...	14	1	3	2	..	...	4	4	4	3	3	8	75					
22	Mianwali . . . .	1	1	2	...	1	...	1	...	4	1	...	9	1	...	15	1	4	2	...	...	4	6	4	2	2	9	63					
23	Mooltan . . . .	1	2	5	...	...	1	1	2	5	1	1	9	1	1	13	2	4	4	2	...	5	10	7	4	4	16	107					
24	Muzaffargarh . .	1	..	3	...	...	1	1	...	4	1	...	9	1	2	13	2	4	2	2	..	3	7	6	3	3	11	100					
25	Jhang . . . .	1	...	4	...	...	1	1	1	3	1	...	8	2	2	16	3	4	2	...	..	3	5	6	2	2	10	61					
26	Dera Gazi Khan .	1	3	4	1	...	1	1	1	7	1	1	10	1	2	20	2	5	2	5	3	4	6	5	3	3	9	66					
27	Montgomery . . .	1	1	4	...	...	1	1	..	5	1	..	3	1	5	13	2	5	3	...	...	4	5	6	3	3	9	71					
28	Lyalpur . . . .	1	1	5	1	...	1	1	2	9	1	1	8	1	2	22	3	4	6	7	...	4	4	8	3	8	13	108					
	Undistributed . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...					
TOTAL		28	53	117	7	9	19	31	32	264	28	24	249	31	60	436	34	138	101	26	4	111	146	136	91	93	276	2,311					

in each District, included in the Budget Estimate for 1914-15.

REVENUE.												6— STAMPS.		7.—EXCISE.							10.—ASSESSED TAXES.		Reference Number.
ADMINISTRATION.					SURVEY AND SETTLEMENT.				LAND RECORDS.			SUPERIN- TENDENCE.	DISTRICT EXECUTIVE ESTABLISH- MENT.			DISTILL- LORIES.	COLLECTION OF INCOME TAX.						
WARDS' ESTATES ESTAB- LISHMENT.		FOREST RE- SERVE AND GRAZING LANDS.			SURVEY AND SETTLEMENT PARTIES.		Establish- ment	DISTRICT CHARGES— PROVINCIAL		DISTRICT CHARGES— LOCAL.	Patwaris.		DISTRICT ESTABLISH- MENTS.	Superintendents	Inspectors		Sub-Inspectors.	Servants	ESTABLISHMENT.				
Clerks.		Naab Tehsildar.	Darogahs.	Mohurirs.	Servants.	Settlement Officers.		Assistant Officers.	Office Establishment.										Field Establishment	Sadar and Office Ka- nungos.	Peons	Field Kanungos	
...	...	...	...	...	3	...	..	...	...	7	1	18				331			...	1	3	1	1
...	...	...	...	...	4	...	...	...	...	7	1	17	360	...	1	3	1	1	...	...	1	...	
...	...	...	...	...	1	...	...	...	...	9	1	19	380	...	1	3	1	1	...	...	1	...	
2	...	1	...	12	...	...	...	...	...	7	1	18	359	...	1	3	1	1	...	1	2	5	
...	...	...	...	...	...	...	...	...	...	7	1	15	383	...	1	5	1	2	...	...	1	1	
...	...	...	...	...	...	...	...	...	...	2	1	...	9	...	1	4	1	4	...	...	1	6	
1	...	...	...	...	...	2	...	27	63	9	1	20	316	...	1	6	1	3	...	...	1	...	
1	...	...	1	13	1	...	12	5	6	1	20	481	1	1	7	1	1	...	...	1	...		
2	...	...	...	...	1	...	21	142	6	1	14	418	1	1	4	1	2	...	...	1	...		
...	...	...	...	...	...	...	...	...	...	6	1	15	307	...	1	4	1	2	...	...	1	...	
...	...	...	...	...	...	1	...	11	16	7	1	16	378	...	1	6	1	4	...	...	1	...	
1	...	...	...	...	...	1	...	14	44	5	1	13	278	...	1	7	1	3	1	...	1	1	
...	...	...	...	...	...	1	...	9	...	5	1	11	325	...	1	5	1	3	...	1	2	5	
...	...	1	...	8	...	...	...	...	...	6	1	21	403	...	1	4	1	2	...	1	1	5	
...	...	...	...	...	...	1	...	23	94	7	1	17	425	...	1	4	1	2	...	...	1	...	
...	...	...	...	...	...	...	...	...	...	7	1	22	419	...	1	5	1	3	...	...	1	...	
...	1	...	1	1	...	...	...	...	...	6	1	12	231	...	1	6	1	4	...	1	3	6	
...	...	1	...	5	...	...	...	...	...	5	1	11	221	...	1	3	1	1	...	...	1	...	
...	...	...	...	...	...	1	...	13	44	5	1	11	250	...	1	3	1	1	...	...	1	...	
...	...	...	...	...	...	1	1	3	17	6	1	16	276	...	1	3	1	1	...	...	1	...	
...	...	1	...	9	...	...	...	...	...	6	1	10	214	...	1	3	1	1	...	...	1	...	
...	...	1	...	5	...	...	...	...	...	5	1	22	186	...	1	3	1	1	...	...	1	...	
...	...	1	7	...	...	...	...	...	...	7	1	23	363	...	1	4	1	2	...	...	1	...	
...	...	1	4	7	...	...	...	...	...	6	1	27	348	...	1	3	1	1	...	...	1	...	
...	...	...	...	...	...	...	...	...	...	5	1	14	246	...	1	3	1	1	...	...	1	...	
...	...	1	2	18	...	...	...	...	...	6	1	14	196	...	1	3	1	1	...	...	1	...	
1	...	2	...	15	1	...	...	...	...	6	1	12	199	...	1	3	1	1	...	...	1	...	
...	...	...	...	1	1	...	9	12	5	1	15	257	...	1	5	1	2	...	...	1	...		
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2	10	...	...	...	...	...	
8	1	10	15	102	12	1	142	437	171	28	443	8,658	2	28	115	30	62	1	4	10	28	29	4

Statement showing the numerical strength of the Sanctioned Establishments

DIVISIONS.	11—FOREST.												Reference Number	DISTRICTS.	Sub-Registrars	12.—REGISTRATION.	
	B ESTABLISHMENTS															DISTRICT CHARGES	
	OFFICERS					ESTABLISHMENTS										ESTABLISHMENT	
	Conservator	Deputy Conservators	Extra Dy Conservators	Assistant Conservators.	Extra Assistant Conservators	Subordinate Forest and Depot Establishments					Office Establishment					Clerks	Servants
						Rangers	Deputy Rangers	Foresters	Forest Guards	Rakha Guards	Sub. Asstt Surgn	Clerks and Mun-shies					
Direction . . . . .	1	1	1	1	.	.	.	.	.	.	8	9	1 Hissar . . . . .	3	5	3	
Bushahr . . . . .	..	1	...	2	5	1	8	91	1	4	4	4	2 Rohtak . . . . .	2	5	2	
Kulu . . . . .		1	1	.	4	1	7	43	.	2	4	4	3 Gujgaon . . . . .	3	7	1	
Kangra . . . . .			...	1	9	5	10	111	65	5	5	5	4 Kainal . . . . .	3	4	2	
Chamba . . . . .		1											5 Umballa . . . . .	1	9	5	
Lahore . . . . .			1	2	2	6	8	76		3	5	5	6 Simla . . . . .		1	...	
Montgomery . . . . .				1	1	2		41		2	4	4	7 Kangra . . . . .	1	6	..	
Mooltan . . . . .					1	4	3	2	76		3	1	8 Hoshiarpur . . . . .	3	8	1	
Chenab . . . . .		1		1	1	3	3	70		2	4	4	9 Jullundur . . . . .	3	9	1	
Jhelum . . . . .			1	1	2	2	7	99		2	4	4	10 Ludhiana . . . . .	2	8	3	
Rawalpindi . . . . .		1	1	2	4	4	15	130	.	4	5	5	11 Ferozepore . . . . .	1	10	1	
Simla . . . . .		1	1		4		3	19		2	4	4	12 Lahore . . . . .	1	12	3	
Shahpur . . . . .	...	...	..	2	2	3	34			2	3	3	13 Amritsar . . . . .	2	10	3	
Pun Mahal . . . . .	..	..	...	...	...	...	3	...	..	...	...	...	14 Gurdaspur . . . . .	1	7	4	
Resin . . . . .	..	..	...	2	..	...	...	...	..	...	...	...	15 Sukkot . . . . .	4	8	5	
Unappropriated . . . . .	...	..	...	12	..	..	1	..	..	3	..	..	16 Gujranwala . . . . .	2	7	3	
TOTAL . . . . .	1	6	2	6	11	52	29	66	794	65	1	42	55	TOTAL	58	178	59

in each District, included in the Budget Estimate for 1914-15--continued.

13 -GENERAL ADMINISTRATION											
COMMISSIONERS											
OFFICERS		ESTABLISHMENT									
		English Office				Vernacular Office					
Commissioners	Head Clerks (200 and over)	Clerks (100 to 200)	Clerks (50 to 100)	Clerks (50 and less )	Translators	Superintendents	Record-keepers	Mohurrs.	Servants	District Fund Clerks.	Reference Number
...	..	.	.	...	..	...	...	..	.	...	1
..		.		..	..	...	.	...	..	...	2
		...	.	..	..	..	...	...	.	...	3
...	...	...	...	..	...	...	.	...	...	..	4
1	1	1	1	3	1	1	2	2	12	3	5
...	...	.	...	...	...	...	...	...	..	...	6
..	...	...	...	...	..	...	...	...	..	...	7
..	...	...	...	..	..	...	...	...	...	..	8
1	1	1	2	2	1	1	1	1	11	2	9
...	...	...	...	...	...	...	..	...	..	...	10
...	...	..	..	...	...	...	...	...	...	...	11
1	1	1	2	1	1	1	1	1	10	3	12
.	...	...	..	.	...	...	..	...	...	...	13
...	...	...	...	...	..	.	.	...	...	...	14
...	.	..	.	.	...	...	...	..	...	...	15
...	...	...	...	...	...	...	...	...	...	...	16
1	1	1	1	3	1	1	1	1	11	2	17
..	.	..	...	...	...	...	...	...	...	...	18
...	...	..	...	...	...	...	...	...	...	...	19
..	...	.	...	...	...	...	...	...	...	...	20
...	...	...	...	...	...	...	...	...	...	...	21
...	...	...	...	...	...	...	...	...	...	...	22
1	1	1	2	3	...	1	1	1	11	3	23
...	...	...	...	...	...	...	...	...	...	...	24
...	...	...	...	...	...	...	...	...	...	...	25
...	...	...	...	...	...	...	...	...	...	...	26
...	...	...	...	...	...	...	...	...	...	...	27
...	...	...	...	...	...	...	...	...	...	...	28
5	6	5	8	12	(a) 4	5	(b) 6	6	55	13	

(a) Including 1 Record-keeper.  
(b) Including 1 Translator.

Statement showing the numerical strength of the Sanctioned Establishments

19A.—LAW AND JUSTICE—COURTS OF LAW.																		
		LAW OFFI-CERS.	CIVIL AND SESSIONS COURTS.															
			DIVISIONAL AND SESSIONS JUDGES.							DISTRICT JUDGES.			SUBOR-DINATE JUDGES.	MUNSIFFS.				
			Offi-cers	Establishment.						Offi-cers.	Establishment.			Offi-cers.	Establishment.			
Reference Number.	DISTRICTS.	Public Prosecutors.	Divisional Judges.	Clerks of Courts.	Translators (75).	Clerks (75).	Clerks (50 and less).	Readers (100).	Servants.	District Judges.	Clerks of Courts and Readers (50 to 100).	Mohairs (50 or less).	Servants.	Judicial Assistant Com-missioners and Sub-Judges.	Munsiffs.	Clerks (50 and less).	Servants.	
1	Hissar . . . . .	1	1	1	1	1	4	1	8	...	4	2	6	1	2	4	2	
2	Rohtak . . . . .	...	...	...	...	...	...	...	...	...	4	2	6	1	2	6	4	
3	Gurgaon . . . . .	...	...	...	...	...	...	...	...	...	2	1	5	1	1	4	1	
4	Karnal . . . . .	1	1	...	...	...	...	...	...	...	3	1	5	3	3	5	2	
5	Umballa . . . . .	1	1	1	1	1	4	1	6	...	2	1	5	1	3	6	5	
6	Simla . . . . .	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	
7	Kangra . . . . .	...	...	...	...	...	...	...	...	...	3	1	4	...	...	...	...	
8	Hoshiarpur . . . . .	1	1	1	1	1	2	1	6	...	4	3	4	2	6	12	10	
9	Jullundur . . . . .	1	1	1	1	1	3	1	6	...	3	2	5	2	6	10	9	
10	Ludhiana . . . . .	1	1	1	1	1	5	1	8	...	2	2	5	3	4	8	6	
11	Ferozepur . . . . .	1	1	1	1	1	4	1	5	...	3	1	5	3	5	8	7	
12	Lahore . . . . .	2	1	1	1	2	4	1	6	...	3	2	4	5	4	6	6	
13	Amritsar . . . . .	1	1	1	1	1	5	1	6	...	3	2	5	3	4	8	6	
14	Gurdaspur . . . . .	1	1	...	...	...	...	...	...	...	3	2	4	2	5	10	8	
15	Sialkot . . . . .	1	1	1	1	1	4	1	6	...	3	2	5	2	5	10	7	
16	Gujranwala . . . . .	1	1	1	1	1	4	1	6	...	2	3	3	...	4	10	5	
17	Rawalpindi . . . . .	1	1	1	1	1	4	1	6	...	2	1	4	1	2	4	3	
18	Jhelum . . . . .	1	1	1	1	1	4	1	6	...	2	2	4	2	4	6	5	
19	Gujrat . . . . .	...	...	...	...	...	...	...	...	...	3	1	6	2	3	6	4	
20	Shahpur . . . . .	1	1	1	1	1	6	1	6	...	3	1	4	1	2	4	3	
21	Attock . . . . .	1	1	1	1	1	4	1	6	...	2	1	4	...	2	5	3	
22	Mianwali . . . . .	1	1	...	...	...	...	...	...	...	3	1	5	1	2	5	4	
23	Mooltan . . . . .	1	1	1	1	1	4	1	6	...	4	3	6	2	2	4	3	
24	Muzaffargarh . . . . .	...	...	"	...	...	...	...	...	...	2	1	4	1	4	10	8	
25	Jhang . . . . .	...	...	...	...	...	...	...	...	...	3	1	4	1	3	6	5	
26	Dera Ghazi Khan . . . . .	1	1	...	...	...	...	...	...	...	2	1	5	1	2	9	5	
27	Montgomery . . . . .	1	1	...	...	...	...	...	...	...	3	1	5	1	2	4	4	
28	Lyallpur . . . . .	1	1	...	...	...	...	...	...	...	3	1	4	1	2	4	2	
	Undistributed . . . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
TOTAL		22	21	15	15	16	61	15	93	...	76	43	126	43	85	176	129	

in each District, included in the Budget Estimate for 1914-15—continued.

19A.—LAW AND JUSTICE—COURTS OF LAW.																			
CIVIL AND SESSIONS COURTS.								COURTS OF SMALL CAUSES.						CRIMINAL COURTS.					
PROCESS-SERVING ESTABLISHMENTS.								Off- cers.	Establishment.					JUDICIAL ESTABLISHMENT.					
Divisional Courts.		District Courts.		Commrs.' Deputy Commrs.' Courts and Small Cause Courts.		Munsiffs' Courts.								Establishment.					
Bailiffs and Nazirs.	Peons.	Bailiffs and Nazirs.	Peons.	Bailiffs and Nazirs.	Peons.	Bailiffs and Nazirs.	Peons.		Judges.	Clerks (above 50).	Clerks (50 and less).	Readers.	Servants.	Insolvency Court Estab- lishment-Clerks.	Readers and Clerks (50 to 100).	Readers and Clerks (50 or less).	Servants.	Honorary Magistrates' Mohairs (50 or less).	Honorary Magistrates' Servants.
1	2	15	45	1	...	3	...	...	...	...	...	...	...	3	9	2	5	5	1
...	...	9	27	1	...	9	16	...	...	...	...	...	...	2	5	1	4	2	2
...	...	15	45	1	...	1	5	...	...	...	...	...	...	3	6	...	3	3	3
...	...	15	48	1	...	4	...	...	...	...	...	...	...	2	9	3	8	7	4
1	3	15	70	2	2	6	...	...	...	...	...	...	...	3	10	7	8	5	5
...	...	5	11	2	...	...	...	1	2	1	2	4	...	1	3	2	...	...	6
...	...	2	9	1	...	15	83	...	...	...	...	...	...	3	6	...	11	8	7
1	2	13	40	1	...	22	68	...	...	...	...	...	...	4	7	1	4	3	8
1	2	9	28	2	2	30	44	...	...	...	...	...	...	4	5	..	7	7	9
1	2	7	30	1	...	9	22	...	...	...	...	...	...	4	6	1	2	2	10
1	2	10	46	...	...	10	30	...	...	...	...	...	...	8	11	11	8	8	11
2	4	17	40	4	16	13	36	1	2	3	2	4	...	12	13	8	11	7	12
1	2	9	29	4	12	17	51	1	2	3	2	5	2	7	10	2	9	7	13
...	...	6	31	1	...	20	49	...	...	...	...	...	2	7	11	2	9	9	14
1	2	7	26	1	...	17	54	...	...	...	...	...	...	5	7	7	8	6	15
...	...	11	10	1	...	16	75	...	...	...	...	...	...	5	8	...	11	9	16
1	2	14	30	2	2	8	26	...	...	...	...	...	...	4	6	...	6	5	17
1	2	8	21	1	...	10	24	...	...	...	...	...	...	3	7	12	3	3	18
...	...	3	25	1	...	10	25	...	...	...	...	...	...	3	5	4	4	4	19
1	2	5	20	1	...	13	44	...	...	...	...	...	...	4	7	6	11	11	20
1	2	9	18	1	...	9	38	...	...	...	...	...	...	3	8	4	3	3	21
...	...	7	38	1	...	5	17	...	...	...	...	...	...	4	8	4	4	4	22
1	3	7	20	2	2	11	28	...	...	...	...	...	...	4	5	...	9	9	23
...	...	17	50	1	...	10	26	...	...	...	...	...	...	4	6	2	8	6	24
...	...	6	20	1	...	11	21	...	...	...	...	...	...	4	5	...	3	3	25
...	...	13	58	1	...	3	10	...	...	...	...	...	...	5	9	2	17	14	26
...	...	6	19	1	...	6	19	...	...	...	...	...	...	4	6	2	4	4	27
...	...	11	36	1	...	2	...	...	...	...	...	...	...	6	9	...	6	7	28
...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
15	32	265	890	39	36	290	811	3	6	7	6	13	4	121	207	83	186	161	



Statement showing the numerical strength of the Sanctioned Establishments

		19B.—LAW AND JUSTICE—JAILS										20—POLICE											
		JAILS							JAIL MANUFACTURES			DISTRICT EXECUTIVE FORCE											
		DISTRICT JAILS		MENIAL AND OTHER ESTABLISHMENTS.			HOSPITAL CHARGES.		DISTRICT JAILS				DISTRICT POLICE.										
DISTRICTS		Officers		District Jails		Lock-ups		District Jails		Members & other Establs		District Police Officers		Police Force.									
Reference Number		Superintendents	Jailors	Masters	W. Jails	Servants	Warders	Sub-Assistants	Surgeons and Dispensaries	Paper makers, Weavers, Dyers etc	Superintendents	Assistant & Deputy Superintendents	Inspectors.	Sub Inspectors	Sergeants	Head Constables	Mounted Constables	Foot Constables	Reference Number				
1	Hissar	1	3	1	34	1	1	1	.	1	1	.	6	30	83	6	607	1					
2	Rohtak	.	1	1	15	.	...	.	1	.	1	1	5	20	61	3	432	2					
3	Gurgaon	.	1	1	15	.	...	...	.	.	1	.	6	24	78	3	566	3					
4	Delhi	.	.	.	.	.	.	.	.	.	.	.	.	.	..	...	.	.	4				
5	Karnal	.	1	1	15	.	1	1	1	.	1	2	6	31	81	3	573	5					
6	Umballa	1	5	1	3	1	...	1	1	.	1	3	6	27	91	7	618	6					
7	Simla	.	.	..	.	.	1	..	.	.	1	3	13	2	56	...	381	7					
8	Kangra	.	2	1	21	.	1	1	1	.	1	1	4	21	64	...	361	8					
9	Hoshiarpur	.	1	1	15	.	.	.	1	.	1	1	5	20	65	3	416	9					
10	Jullundur	1	3	1	30	1	.	1	.	.	1	5	18	18	88	3	420	10					
11	Thiruvananthapuram	1	3	1	30	1	.	1	.	.	1	1	4	22	61	3	494	11					
12	Ferozepur	1	3	1	12	2	2	1	1	.	1	3	6	34	84	4	619	12					
13	Ludhiana	.	2	.	15	.	2	..	1	.	1	9	10	17	102	37	1,468	13					
14	Amritsar	.	1	1	17	1	2	.	.	...	1	3	6	31	128	3	708	14					
15	Gurdaspur	1	3	1	34	1	..	1	.	.	1	3	7	27	71	3	534	15					
16	Sri Hargobindpur	2	.	1	38	1	.	1	1	.	1	4	7	30	83	.	608	16					
17	Cape Town	1	1	1	10	1	2	1	.	.	1	2	6	30	30	3	533	17					
18	Kawnpur	1	5	1	18	1	.	1	1	.	3	9	7	23	96	9	761	18					
19	Jhalum	1	.	1	28	1	1	1	.	.	1	2	3	31	60	3	410	19					
20	Gujrat	.	1	1	15	.	..	.	1	.	1	4	22	50	3	332	20						
21	Shahpur	1	3	1	34	1	1	1	.	.	1	2	6	20	17	3	536	21					
22	Atk	1	3	1	35	.	1	1	.	.	1	1	4	17	66	6	443	22					
23	Manwah	1	3	1	42	1	1	1	.	.	1	1	4	21	65	6	404	23					
24	Mooltan	1	5	1	64	2	.	1	1	..	1	3	8	30	1	97	5	686	24				
25	Muzaffargarh	..	1	1	15	..	.	.	.	...	1	2	6	21	60	5	457	25					
26	Jhang	...	1	1	15	.	..	...	1	.	1	1	4	18	59	5	418	26					
27	Dehra Ghazi Khan	1	3	2	55	...	...	1	1	.	1	1	5	27	69	37	513	27					
28	Montgomery	...	...	...	...	..	..	...	...	...	1	.	6	25	56	5	366	28					
29	Lyallpur	1	3	1	42	3	...	1	..	...	1	1	5	31	73	4	467	29					
	Undistributed	..	...	...	...	..	...	...	.	...	.	...	8	..	..	...	...	...					
	TOTAL	16	67	26	854	21	16	16	13	12	29	53	167	753	6	2,199	172	15,405					



*n each District, included in the Budget Estimate for 1914-15—continued.*

ICE		22—EDUCATION															Reference Number.
CATTLE POUNDS		INSPECTION—PROVINCIAL							GOVERNMENT SCHOOLS—GENERAL								
PROVINCIAL.		OFFICERS				ESTABLISHMENT			SECONDARY SCHOOLS FOR BOYS AND GIRLS, ENGLISH AND VERNACULAR—PROVINCIAL								
Mohuns.	Servants.	Inspectors of Schools	Inspectresses and Assistant Inspectresses of Female Schools	Assistant Inspectors of Schools	District Inspectors	Assistant District Inspector	Clerks	Servants	Head Master	Masters (201—400).	Masters (101—200)	Masters (51—100)	Masters (50 or less).	Clerks	Servants.		
1	...	...	.	.	1	1	.	..	...	..	2	1	19	...	3	1	
...	...	..	.	..	1	1	...	..	..	1	1	3	21	...	4	2	
...	...	...	..	..	1	1	..	..	.	..	1	3	19	...	3	3	
.	.	...	...	...	1	2	...	.	...	.	1	2	6	...	...	4	
...	.	...	..	.	1	2	...	.	...	.	1	2	21	..	3	5	
.	...	1	..	3	1	2	8	7	...	1	..	4	15	...	5	6	
..	...	..	.	.	1	..	.	..	..	1	...	5	19	..	3	7	
1	2	.	...	.	1	1	...	..	...	...	2	1	17	...	3	8	
.	..	..	..	..	1	2	..	...	...	.	2	3	16	...	3	9	
...	.	1	..	2	1	2	7	7	...	1	..	1	22	...	3	10	
.	.	..	...	..	1	1	...	...	.	.	1	6	14	...	3	11	
..	..	.	...	..	1	2	.	.	..	.	2	5	16	...	3	12	
18	...	2	6	3	1	1	13	15	1	1	1	16	20	1	5	13	
...	...	...	..	..	1	2	..	..	.	1	2	9	20	1	9	14	
...	.	...	..	..	1	..	..	.	...	..	3	1	22	..	3	15	
..	...	..	..	..	1	2	..	..	...	..	1	..	22	...	3	16	
2	.	.	.	.	1	1	...	...	.	.	1	3	19	...	3	17	
.	1	..	..	2	1	1	8	7	.	1	...	5	22	...	3	18	
..	...	..	.	..	1	2	..	..	..	...	1	2	24	...	3	19	
...	...	.	..	..	1	2	...	...	..	..	2	3	23	...	3	20	
...	.	..	...	..	1	2	...	..	.	...	1	2	22	.	3	21	
2	..	...	...	..	1	1	...	...	.	1	1	3	17	...	3	22	
24	24	...	..	..	1	1	...	...	...	...	1	4	11	..	3	23	
1	...	1	.	2	1	1	8	7	.	1	1	5	32	1	5	24	
4	4	.	...	.	1	1	...	...	...	...	1	3	14	...	3	25	
...	..	.	...	.	1	2	..	...	..	...	2	4	14	...	3	26	
60	1	...	...	...	1	1	...	...	..	..	1	2	24	...	4	27	
15	...	...	...	..	1	1	...	..	...	...	1	3	17	...	3	28	
...	...	...	...	..	1	2	...	...	...	...	2	4	18	..	3	29	
...	..	...	...	...	...	..	...	...	..	..	...	.	...	..	...	...	
123	31	6	6	12	28	40	44	43	1	10	33	108	560	3	38		

(a) Includes 2 District inspectresses.

Statement showing the numerical strength of the Sanctioned Establishments

22—EDUCATION—contd.										23—ECCLESIASTICAL.									
GOVERNMENT SCHOOLS, SPECIAL.										ECCLESIASTICAL ESTABLISHMENT									
TRAINING SCHOOLS.										CHURCH OF ENGLAND. CHURCH OF SCOTLAND									
DISTRICTS.										DISTRICTS.									
Officers.										Officers									
Establishment.										Establishment									
Principal, and Vice Principal Training College										Senior Chaplains									
Assistant Superintendent										Junior & Probey Chaplains									
Masters.										Ministers of the Adml Clergy Society & others									
Mistresses										Chaplain, Ry Church, Lahore									
Clerks										Clerks									
Servants.										Church Establishments									
Chonkdars, Gardeners, etc										Chonkdars, Gardeners, etc									
1	Hissar	.	.	.	.	.	.	.	.	...	...	1	...	...	3				
2	Rohtak	.	.	.	.	.	.	.	.	...	...	...	.	...	1				
3	Gurgaon	.	.	.	.	.	.	.	.	...	...	...	.	...	4				
4	Karnal	.	.	.	.	.	.	.	.	...	...	.	.	...	2				
5	Umballa	.	.	.	.	.	.	.	.	3	2	...	3	...	18				
6	Simla	.	.	.	.	.	.	.	.	1	1	.	1	...	5				
7	Kingi	.	.	.	.	.	.	.	.	.	.	1	...	...	4				
8	Hoshiarpur	.	.	.	.	.	.	.	.	.	.	.	.	...	1				
9	Jullundur	.	.	.	.	.	.	.	.	1	.	.	1	...	1				
10	Ludhiana	.	.	.	.	.	.	.	.	.	.	.	.	...	1				
11	Ferozepur	.	.	.	.	.	.	.	.	...	1	.	1	...	3				
12	Lahore	.	.	.	.	.	.	.	.	2	2	.	1	...	9				
13	Amritsar	.	.	.	.	.	.	.	.	...	.	...	.	...	3				
14	Grindispu	.	.	.	.	.	.	.	.	.	1	...	1	...	5				
15	Sialkot	.	.	.	.	.	.	.	.	.	1	...	1	1	6				
16	Gujranwala	.	.	.	.	.	.	.	.	.	...	...	.	...	2				
17	Rawalpindi	.	.	.	.	.	.	.	.	2	3	...	3	...	10				
18	Jhelum	.	.	.	.	.	.	.	.	.	.	1	...	...	1				
19	Gujrat	.	.	.	.	.	.	.	.	.	...	.	.	...	2				
20	Shahpur	.	.	.	.	.	.	.	.	.	...	...	.	...	2				
21	Attock	.	.	.	.	.	.	.	.	1	.	...	1	...	3				
22	Mianwali	.	.	.	.	.	.	.	.	...	...	...	...	...	1				
23	Mooltan	.	.	.	.	.	.	.	.	...	1	...	1	...	4				
24	Muzaffargarh	.	.	.	.	.	.	.	.	...	...	...	...	...	1				
25	Jhang	.	.	.	.	.	.	.	.	...	...	...	...	...	1				
26	Dera Ghazi Khan	.	.	.	.	.	.	.	.	...	...	...	...	...	2				
27	Montgomery	.	.	.	.	.	.	.	.	...	...	...	.	...	1				
28	Lyalpur	.	.	.	.	.	.	.	.	.	...	...	...	...	1				
29	Undistributed	.	.	.	.	.	.	.	.	...	...	...	...	...	...				
TOTAL										10	12	3	1	14	1	100			

in each District, included in the Budget Estimate for 1914-15—continued.

24—MEDICAL.														
MEDICAL ESTABLISHMENT.									HOSPITALS AND DISPENSARIES.					
DISTRICT MEDICAL OFFICERS.									MORUSSIL HOSPITALS AND DISPENSARIES					
									Provincial.					
Officers						Establishment			Officers		Establishment.			Reference Number.
Surgeon-Majors and Surgeons	Uncovenanted Medical Officers	Assistant Surgeons.	Allowances to Regimental Officers for Civil duty	Allowances to Regimental Officers for charge of Sub-Divisions	Sub-Assistant Surgeons.	Compounders and Dressers	Clerk.	Servants	Assistant Surgeons	Sub-Assistant Surgeons	Compounders and Dressers.	Nurses.	Servants	
...	1	3	...	.	...	..	...	...	..	1	1	...	...	1
...	1	2	..	...	..	...	...	...	...	...	1	...	...	2
...	1	2	...	...	...	...	...	...	...	2	1	...	...	3
...	1	2	...	...	...	...	...	...	...	...	2	...	...	4
1	...	4	1	1	...	...	...	...	...	1	1	...	...	5
1	...	1	...	...	..	.	...	...	1	1	1	...	...	6
...	1	1	...	...	..	...	...	.	.	1	1	...	...	7
...	1	1	..	..	..	...	...	...	...	..	1	...	...	8
1	...	3	...	1	...	...	...	...	1	1	2	...	..	9
1	.	2	...	...	..	..	...	...	.	1	...	...	...	10
1	...	2	..	..	...	..	..	..	...	1	...	...	...	11
1	..	17	..	1	1	3	1	3	4	1	12	26	48	12
1	..	3	...	...	...	...	...	...	...	1	1	...	..	13
1	...	2	...	...	..	...	...	...	.	1	1	...	...	14
1	...	1	...	...	...	.	..	...	...	1	1	...	...	15
...	1	2	...	...	...	...	..	..	...	1	1	...	...	16
1	...	2	...	...	...	...	...	...	...	1	1	...	...	17
...	1	3	1	...	...	...	...	...	...	1	1	...	...	18
...	1	2	...	...	...	...	...	...	...	...	1	...	...	19
...	1	4	...	...	...	...	...	...	...	1	1	...	...	20
1	...	4	...	...	...	...	...	...	...	1	1	...	...	21
...	1	3	...	...	...	...	...	...	...	2	3	...	...	22
1	...	1	...	...	...	...	...	...	...	1	1	...	...	23
...	1	2	...	...	...	...	...	...	...	...	1	...	...	24
...	1	2	...	...	...	...	...	...	...	...	1	...	...	25
1	...	3	1	...	...	2	...	...	...	1	...	...	...	26
...	...	1	...	...	...	...	...	...	...	...	...	...	...	27
1	...	1	...	...	...	...	...	...	...	1	1	...	...	28
...	...	...	...	...	61	...	...	...	...	...	...	...	...	29
14	13	76	3	3	62	5	1	3	6	23	39	26	48	

*Statement showing the numerical strength of the Sanctioned Establishments in each District, included in the Budget Estimate for 1914-15—continued.*

Reference Number.	DISTRICTS.	30.—STATIONERY AND PRINTING. GOVT. PRESSES.	32.—MISCELLANEOUS.							45.—CIVIL WORKS.						Reference Number.
		JAIL PRESS.	PETTY ESTABLISHMENTS.							IN CHARGE OF CIVIL OFFICERS.						
			PROVINCIAL.							PROVINCIAL.						
			Miscellaneous Petty Establishment.			Nazul Establishment.				Ferry Establishment.			Staging Bungalow Establishment.	Encamping-ground Establishments.	Toll Bar Establishments.	
			Mohurr.	Servants.	Conservancy of Kachery Compound—Servants.	Darogah.	Mohurr.	Servants.	Circuit and Sessions-house Establishment.	Darogahs.	Mohurr.	Servants.				
1	Hissar	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1
2	Rohtak	...	...	...	...	...	...	...	...	...	...	...	4	...	...	2
3	Gurgaon	...	...	...	...	...	...	1	...	...	...	...	...	...	...	3
4	Karnal	...	...	...	...	...	...	1	...	...	...	...	6	...	...	4
5	Umballa	...	...	...	...	...	...	...	...	...	...	...	...	...	5	5
6	Simla	...	...	...	...	...	...	...	...	...	...	...	1	...	...	6
7	Kangra	...	...	...	...	...	...	2	...	...	...	...	22	3	...	7
8	Hoshiarpur	...	...	...	...	...	...	...	...	...	...	...	...	...	...	8
9	Jullundur	1	...	...	...	...	...	...	...	...	...	...	...	...	...	9
10	Ludhiana	1	...	...	...	...	...	...	...	...	...	...	...	...	...	10
11	Ferozepur	...	...	4	...	...	...	...	1	...	...	...	...	1	...	11
12	Lahore	13	...	...	...	1	3	5	...	1	2	8	2	...	...	12
13	Amritsar	...	...	...	...	...	...	...	...	...	...	...	...	...	...	13
14	Gurdaspur	...	...	...	...	...	...	1	...	...	...	...	...	...	...	14
15	Sialkot	...	...	...	...	...	...	...	...	...	...	...	3	0	...	15
16	Gujranwala	1	...	1	...	...	1	1	...	...	...	...	5	...	...	16
17	Rawalpindi	...	...	...	...	...	...	1	...	...	...	...	3	8	...	17
18	Jhelum	...	...	...	...	...	1	...	...	...	...	...	11	6	...	18
19	Gujrat	...	...	...	...	...	...	1	...	...	...	...	1	1	...	19
20	Shahpur	...	...	...	...	...	...	...	1	...	2	7	...	...	...	20
21	Attock	...	...	1	...	...	...	...	...	...	...	...	15	3	...	21
22	Mianwali	...	...	1	...	...	...	1	...	...	...	...	16	...	...	22
23	Mooltan	...	...	...	1	...	...	...	...	...	...	...	...	...	...	23
24	Muzaffargarh	...	...	...	...	...	...	1	...	...	...	...	6	...	...	24
25	Jhang	...	...	...	...	...	...	1	...	...	...	...	...	...	...	25
26	Dera Ghazi Khan	...	...	...	...	...	...	1	1	4	7	...	...	...	...	26
27	Montgomery	...	...	1	...	...	...	1	...	...	...	...	14	...	...	27
28	Lyalpur	...	...	...	...	...	...	...	...	...	...	...	...	...	...	28
TOTAL		16	...	6	2	2	4	6	13	4	6	17	123	28	5	

Statement showing the numerical strength of the Sanctioned Establishment under "45—Civil Works, P. W.," included in the Budget Estimate for 1914-15.

DIVISIONS.	B.—ESTABLISHMENT.										ESTABLISHMENTS.										
	OFFICERS.										SUBORDINATE PUBLIC WORKS OFFICE ESTABLISHMENT.										
	Chief Engineers.	Under Secretary (Executive Engineer).	Assistant Secretary.	Superintending Engineers.	Sanitary Engineer to Government, P. C.	Boiler Inspector.	Imperial Executive Engineers.	Imperial Assistant Engineers.	Provincial Executive Engineers.	Provincial Assistant Engineers.	Electrical Inspectors (Temporary Engineer).	Temporary Engineers.	Sub-Engineers.	Supervisors.	Overseers.	Temporary Subordinates.	Sub-Overseers.	Accountants.	Clerks.	Draftsmen.	Peons, Janadar and
Direction	1	1	1	3	1	1	..	..	..	..	1	1	..	..	..	..	..	..	64	7	13
Rawalpindi	..	..	..	..	..	..	..	..	..	..	..	1	1	1	1	2	6	1	11	2	4
Shahpur	..	..	..	..	..	..	..	1	1	..	..	..	1	2	1	..	6	1	4	1	2
Lyalpur	..	..	..	..	..	..	..	1	1	..	..	..	1	..	6	..	2	1	5	1	2
Simla.	..	..	..	..	..	..	..	1	..	1	..	..	..	1	3	..	5	1	2	1	..
Gurgaon	..	..	..	..	..	..	..	..	..	..	..	1	1	..	3	..	1	1	4	1	..
Ambala	..	..	..	..	..	..	1	..	..	..	..	..	2	1	1	..	4	1	6	1	1
Lahore I	..	..	..	..	..	..	1	..	1	..	..	..	1	..	1	..	3	1	7	1	2
" II	..	..	..	..	..	..	1	2	1	2	..	..	..	..	1	..	3	1	8	..	1
Multan	..	..	..	..	..	..	1	..	1	2	..	..	..	2	..	1	2	1	3	2	2
Jullundur	..	..	..	..	..	..	1	..	..	1	..	..	1	..	1	..	3	1	4	..	2
Kangra	..	..	..	..	..	..	1	..	..	1	..	1	..	1	1	..	3	1	3	..	1
Simla Hydro-Electric	..	..	..	..	..	..	1	1	..	..	..	1	..	..	..	..	1	..	..	..	..
King Edward Memorial	..	..	..	..	..	..	1	1	1	..	..	..	..	3	1	..	..	1	3	1	..
Undistributed	..	..	..	..	..	..	3	1	2	1	..	..	..	..	1	1	..	1	..	..	..
TOTAL	1	1	1	3	1	1	14	7	8	7	1	5	8	11	21	4	44	13	124	18	30

Statement showing by Divisions and classes of officers, the distribution of the numerical

DIVISIONS.	OFFICERS.						ESTABLISH-									
	Chief Engineers.	Superintending Engineer.	Executive Engineers.	Assistant Engineers.	Temporary Engineers.	Assistant Secretary.	Upper Subordinates.	Lower Subordinates.	Accountants and Accounts Clerks.	OFFICE ESTABLISHMENT.		MENIAL ESTAB-				
										Clerks.	Draftmen.	Store-keepers.	Cashiers.	Artificers.	Daftaries and Jemadars.	Chaprasis.
Direction . . . . .	2	9	3	1	..	1	..	..	..	119	13	..	..	..	20	46
Karnal Division . . . . .	..	..	1	2	1	..	5	6	1	7	2	1	..	5	1	6
Delhi " . . . . .	..	..	1	3	..	..	3	4	1	7	2	1	..	2	1	6
Hissar " . . . . .	..	..	1	1	2	..	..	8	1	7	1	1	..	2	1	6
Rohtak " . . . . .	..	..	1	..	..	..	5	3	1	6	1	..	..	..	..	2
Ludhiana " . . . . .	..	..	1	2	1	..	3	11	1	9	2	..	..	3	1	5
Bhatinda " . . . . .	..	..	1	..	1	..	2	10	1	6	2	..	..	2	1	6
Ferozepore " . . . . .	..	..	1	1	2	..	1	12	1	7	3	..	..	1	1	6
Patiala " . . . . .	..	..	1	..	..	..	3	4	1	4	1	..	..	1	1	5
1st Division, Upper Bari Doab Canal . . . . .	..	..	1	..	2	..	4	2	1	6	2	1	..	2	1	2
2nd " " " " " " . . . . .	..	..	1	2	..	..	2	4	1	6	2	..	..	2	1	5
3rd " " " " " " . . . . .	..	..	1	..	3	..	2	7	1	6	3	..	1	3	1	6
4th " " " " " " . . . . .	..	..	1	1	1	..	1	5	1	6	1	..	..	..	1	3
Central Workshops Division . . . . .	..	..	..	..	4	..	..	..	1	6	2	..	..	..	1	2
Upper Sutlej Inundation Canals Division . . . . .	..	..	1	1	..	..	3	9	1	6	1	..	..	2	1	6
Multan Canals Division . . . . .	..	..	..	1	2	..	2	6	..	8	2	..	..	1	1	6
Lower Sutlej Inundation Canals Division . . . . .	..	..	1	1	1	..	1	6	1	8	..	..	..	..	1	5
Muzaffargarh Canals Division . . . . .	..	..	1	1	..	..	3	8	..	5	1	..	..	2	1	6
Dera Ghazi Khan Division . . . . .	..	..	1	1	..	..	3	7	1	3	1	..	..	2	1	6
Khanki Division . . . . .	..	..	1	1	1	..	3	11	1	7	2	1	..	4	1	6
Lyallpur " . . . . .	..	..	..	3	1	..	3	11	1	9	2	2	1	4	1	6
Upper Gurgera Division . . . . .	..	..	1	..	2	..	2	6	1	7	2	..	..	3	1	6
Lower " " " " " " . . . . .	..	..	1	1	..	..	2	9	1	7	1	..	..	2	1	5
Bazala Division . . . . .	..	..	1	..	1	..	2	3	1	6	1	..	..	1	1	5
Jhang " . . . . .	..	..	..	1	1	..	5	8	..	6	2	..	..	2	1	6
1st Division, Lower Jhelum Canal . . . . .	..	..	1	..	7	..	2	3	1	8	3	1	..	3	1	5
2nd " " " " " " . . . . .	..	..	1	1	2	..	1	9	1	8	2	2	..	3	1	7
3rd " " " " " " . . . . .	..	..	1	1	..	..	2	10	1	6	1	2	..	1	1	6
3rd Division, Upper Chenab Canal . . . . .	..	..	1	1	3	..	6	10	1	8	4	1	..	4	1	6
4th " " " " " " . . . . .	..	..	1	..	..	..	4	12	1	8	2	..	..	..	..	4
5th " " " " " " . . . . .	..	..	1	3	..	..	1	10	1	6	2	..	..	..	1	3
1st Division, Upper Jhelum Canal . . . . .	..	..	1	3	3	..	6	14	1	9	2	2	..	2	1	2
3rd " " " " " " . . . . .	..	..	1	1	1	..	3	9	1	7	1	..	..	2	1	7
4th " " " " " " . . . . .	..	..	1	2	..	..	2	9	1	8	3	..	..	1	..	3
5th " " " " " " . . . . .	..	..	..	..	3	..	3	12	1	5	2	..	..	..	..	..
2nd Division, Lower Bari Doab Canal . . . . .	..	..	..	1	2	..	5	7	1	7	2	..	..	..	..	1
3rd " " " " " " . . . . .	..	..	1	1	1	..	4	8	1	7	1	..	..	..	..	..
4th " " " " " " . . . . .	..	..	1	..	2	..	4	6	1	6	2	..	..	..	..	..
Unappropriated . . . . .	..	..	..	..	..	..	..	..	32	..	..	..	..	..	..	..
TOTAL . . . . .	2	9	31	37	44	1	102	279	37	367	80	15	2	62	50	212
DIRECTION . . . . .	2	9	3	1	..	1	..	..	..	119	13	..	..	..	20	46
EXECUTIVE . . . . .	..	..	31	36	44	..	102	279	37	248	67	15	2	62	30	166

strength of the Irrigation Establishment included in the Budget Estimate for the year 1914-15.

MENT.

LISHMENT.						MEDICAL- ESTAB- LISHMENT.	REVENUE ESTABLISHMENT.					LAND MEASURE- MENT.	WATER REGULA- TION.	NAVIGA- TION.	TELEGRAPH.		REMARKS.
Runners.	Sowars.	Chowkidars.	Boatmen.	Dafadars.	Barkandazos.		Deputy Collectors.	Zilladars.	Munshies.	Chaprasis.	Patrols.	Zilladars Munshies.	Gauge Registrars.	Munshies.	Signallers.	Peons.	
...	...	7	...	...	...	...	...	...	...	...	...	...	...	...	...	...	* 3 Accounts Clerks for relieving duty.
...	1	11	4	...	...	2	1	2	9	3	1	...	22	3	7	...	
1	1	31	4	...	...	1	1	6	17	7	1	...	11	1	5	...	
...	1	34	...	...	...	3	1	4	18	7	...	...	20	...	10	...	
...	...	32	1	...	...	2	...	4	11	5	2	...	20	...	7	...	
1	1	16	...	...	...	3	1	6	17	7	...	...	19	3	11	...	
...	1	15	...	...	...	2	1	8	19	9	...	...	16	...	6	...	
...	1	7	...	...	...	2	1	12	23	13	...	...	23	...	6	...	
...	2	32	...	3	12	2	...	...	...	...	...	...	8	...	8	...	
...	...	7	...	...	...	1	...	2	6	2	...	...	11	...	3	...	
...	1	5	...	...	...	1	1	7	10	6	...	...	39	...	1	...	
...	1	17	...	...	...	1	1	8	18	9	...	...	24	...	4	...	
...	1	13	...	...	...	1	1	4	15	6	...	...	41	...	5	...	
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
...	2	13	1	...	...	1	1	8	16	8	...	...	15	...	1	...	
1	1	11	4	...	...	1	1	5	7	5	...	...	12	...	...	...	
...	2	14	...	...	...	1	1	...	5	...	...	...	8	...	...	...	
...	2	6	2	...	...	...	1	...	6	1	...	...	8	...	...	...	
...	2	11	3	...	...	1	1	...	7	...	...	...	12	...	...	...	
...	1	19	1	...	...	3	1	3	14	6	...	...	22	...	5	...	
...	1	22	...	...	...	2	1	9	19	10	...	...	33	...	4	...	
...	1	7	...	...	...	3	1	9	21	10	...	...	31	...	6	...	
...	1	3	...	...	...	3	1	8	19	9	...	...	28	...	4	...	
...	1	2	...	...	...	2	1	6	16	6	...	...	26	...	5	...	
...	1	6	...	...	...	3	1	8	19	9	...	...	43	...	5	...	
...	1	12	...	...	...	1	2	2	10	3	...	...	9	...	1	...	
...	1	2	1	...	...	3	1	10	19	10	...	...	47	...	4	...	
...	1	3	...	...	...	3	1	8	15	9	...	...	41	...	1	...	
...	1	5	...	...	...	5	1	6	...	...	...	...	1	...	...	...	
...	1	1	...	...	...	3	1	6	...	...	...	...	...	...	...	...	
...	1	...	...	...	...	3	1	4	...	...	...	...	3	...	...	...	
...	1	...	...	...	...	1	...	...	...	...	...	...	2	...	...	...	
...	1	6	2	...	...	4	...	...	...	...	...	...	4	...	...	...	
...	...	1	...	...	...	1	...	...	...	...	...	...	1	...	...	...	
...	...	...	...	...	...	2	...	1	...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	1	5	...	2	...	...	2	...	...	...	
...	...	...	...	...	...	...	1	5	...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	1	4	...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
3	34	376	23	3	12	67	30	170	356	162	4	...	602	7	109	...	
...	...	7	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
3	34	369	23	3	12	67	30	170	356	162	4	...	602	7	109	...	





**NORTH-WEST FRONTIER PROVINCE.**

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**CIVIL**

**BUDGET ESTIMATE**

**FOR THE YEAR**

**1914-15.**

**CIVIL BUDGET ESTIMATE**  
**GENERAL ABSTRACT OF REVENUE**

	Reference to De- tailed Estimate.	BUDGET ESTIMATE, 1914-15.			REVISED ESTIMATE, 1913-14.		
		Imperial.	Special.	Total.	Imperial.	Special.	Total.
	Page	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>REVENUE &amp; RECEIPTS.</b>							
<i>CIVIL HEADS.</i>							
I.—LAND REVENUE . . .	6	...	21,91,000	21,91,000	...	20,96,000	20,96,000
II.—OPIMUM . . .	7	...	50,000	50,000	...	50,000	50,000
IV.—STAMPS . . .	7	...	7,25,000	7,25,000	...	6,89,000	6,89,000
V.—EXCISE . . .	7	...	3,50,000	3,50,000	...	3,40,000	3,40,000
VI.—PROVINCIAL RATES . . .	8	...	3,000	3,000	...	3,000	3,000
VIII.—ASSESSED TAXES . . .	8	...	1,47,000	1,47,000	...	1,45,000	1,45,000
DITTO P. W. . .	8	6,000	...	6,000	6,000	...	6,000
IX.—FOREST . . .	8	...	2,48,000	2,48,000	...	2,67,000	2,67,000
X.—REGISTRATION . . .	9	...	44,000	44,000	...	44,000	44,000
XII.—INTEREST . . .	9	27,000	...	27,000	27,000	...	27,000
XVIA.—LAW AND JUSTICE— COURTS OF LAW . . .	9	...	1,50,000	1,50,000	...	1,50,000	1,50,000
XVIB.—LAW AND JUSTICE— JAILS . . .	10	...	37,000	37,000	...	36,000	36,000
XVII.—POLICE . . .	10	...	30,000	30,000	...	30,000	30,000
XIX.—EDUCATION . . .	10	...	21,000	21,000	...	12,000	12,000
XX.—MEDICAL . . .	11	...	...	...	...	...	...
XXI.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS . . .	11	...	7,000	7,000	...	3,000	3,000
XXII.—RECEIPTS IN AID OF SUPPLAN- NUATION, ETC. . .	11	...	18,000	18,000	...	16,000	16,000
XXIII.—STATIONERY AND PRINTING. . .	11	...	20,000	20,000	...	18,000	18,000
XXV.—MISCELLANEOUS . . .	12	...	1,32,000	1,32,000	...	1,25,000	1,25,000
XXIX.—IRRIGATION— MAJOR WORKS, P. W. . .	13	4,25,000	4,25,000	8,50,000	4,25,000	4,25,000	8,50,000
PORTION OF LAND REVE- NUE DUE TO IRRIGATION . . .	13	...	57,000	57,000	...	57,000	57,000
XXXI.—CIVIL WORKS—CIVIL . . .	14	...	1,03,000	1,03,000	...	1,07,000	1,07,000
Do. P. W. . .	14	...	39,000	39,000	...	39,000	39,000
<b>TOTAL REVENUE AND RECEIPTS . . .</b>		<b>4,58,000</b>	<b>47,97,000</b>	<b>52,55,000</b>	<b>4,58,000</b>	<b>46,52,000</b>	<b>51,10,000</b>
ASSIGNMENT FROM IMPERIAL . . .	65	...	8,03,000	...	...	9,49,000	...
OPENING BALANCE . . .		...	6,96,000	...	...	8,60,000	...
<b>GRAND TOTAL . . .</b>		<b>...</b>	<b>62,96,000</b>	<b>...</b>	<b>...</b>	<b>64,61,000</b>	<b>...</b>

Net increase of Revenue an

FRONTIER PROVINCE.

FOR THE YEAR 1914-15.

AND RECEIPTS.

BUDGET ESTIMATE, 1913-14.			ACCOUNTS, 1912-13.			BUDGET ESTIMATE, 1914-15, COMPARED WITH REVISED ESTIMATE, 1913-14.		Reference to De- tailed Estimate.
Imperial.	Special.	Total.	Imperial.	Special.	Total.	Increase.	Decrease.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Page
...	21,56,000	21,56,000	...	21,09,763	21,09,763	95,000	...	6
...	50,000	50,000	...	45,876	45,876	...	...	7
...	5,73,000	5,73,000	...	5,89,353	5,89,353	36,000	...	7
...	3,50,000	3,50,000	...	4,04,055	4,04,055	10,000	...	7
...	3,000	3,000	...	2,279	2,279	...	...	8
...	1,42,000	1,42,000	...	1,39,735	1,39,735	2,000	...	8
6,000	...	6,000	5,406	...	5,406	...	...	8
...	2,11,000	2,11,000	...	2,37,183	2,37,183	...	19,000	8
...	42,000	42,000	...	40,818	40,818	...	...	9
21,000	...	21,000	20,936	...	20,936	...	...	9
...	1,11,000	1,11,000	...	1,12,889	1,12,889	...	...	9
...	25,000	25,000	...	26,077	26,077	1,000	...	10
...	23,000	23,000	...	31,003	31,003	...	...	10
...	...	...	...	671	671	9,000	...	10
...	...	...	...	352	352	...	...	11
...	6,000	6,000	...	1,324	1,324	4,000	...	11
...	18,000	18,000	...	15,779	15,779	2,000	...	11
...	17,000	17,000	...	17,993	17,993	2,000	...	11
...	1,06,000	1,06,000	...	1,41,474	1,41,474	7,000	...	12
3,75,000	3,75,000	7,50,000	4,10,815	4,10,817	8,21,632	...	...	13
...	57,000	57,000	...	61,399	61,399	...	...	13
...	1,06,000	1,06,000	...	1,08,274	1,08,274	...	4,000	14
...	36,000	36,000	...	1,81,912	1,81,912	...	...	14
4,02,000	44,07,000	48,09,000	4,37,157	46,79,026	51,16,183	1,68,000	23,000	65
	7,24,000 8,13,000		...	7,67,151 7,88,519	...	1,45,000		
	59,44,000		...	62,34,696	...			

Receipts in 1914-15, Rs. 1,45,000.

NORTH-WEST  
CIVIL BUDGET ESTIMATE  
GENERAL ABSTRACT

EXPENDITURE.  CIVIL HEADS.	Reference to De- tailed Estimate.  Page	BUDGET ESTIMATE, 1914-15.			REVISED ESTIMATE, 1913-14.		
		Imperial.	Special.	Total.	Imperial.	Special.	Total.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1.—REFUNDS AND DRAWBACKS . . .	15	9,000	10,000	19,000	9,000	10,000	19,000
2.—ASSIGNMENTS AND COMPENSATIONS	15	9,000	9,000	18,000	9,000	9,000	18,000
3.—LAND REVENUE . . . . .	15	3,98,000	2,80,000	6,78,000	3,68,000	2,61,000	6,29,000
6.—STAMPS . . . . .	19	13,000	13,000	26,000	13,000	12,000	25,000
7.—EXCISE . . . . .	19	12,000	12,000	24,000	7,000	7,000	14,000
10.—ASSESSED TAXES . . . . .	20	1,000	...	1,000	1,000	...	1,000
11.—FOREST . . . . .	20	61,000	62,000	1,23,000	70,000	70,000	1,40,000
12.—REGISTRATION . . . . .	22	6,000	6,000	12,000	6,000	5,000	11,000
18.—GENERAL ADMINISTRATION . .	22	2,32,000	1,06,000	3,38,000	2,21,000	95,000	3,16,000
19A.—LAW AND JUSTICE—COURTS OF LAW . . . . .	25	4,30,000	2,07,000	6,37,000	4,16,000	1,99,000	6,15,000
19B.—LAW AND JUSTICE—JAILS . .	28	1,08,000	1,04,000	2,07,000	97,000	98,000	1,95,000
20.—POLICE . . . . .	31	9,07,000	9,06,000	18,13,000	8,50,000	8,50,000	17,00,000
22.—EDUCATION . . . . .	35	2,26,000	2,26,000	4,52,000	2,47,000	2,47,000	4,94,000
23.—ECCLDSIASTICAL . . . . .	39	45,000	...	45,000	47,000	...	47,000
24.—MEDICAL . . . . .	39	1,34,000	1,17,000	2,51,000	1,35,000	1,18,000	2,53,000
25.—POLITICAL . . . . .	43	17,13,000	15,53,000	32,66,000	16,88,000	15,61,000	32,49,000
26.—SCIENTIFIC AND OTHER MINOR DEPTS. . . . .	50	65,000	66,000	1,31,000	43,000	43,000	86,000
27.—TERRITORIAL AND POLITICAL PENSIONS . . . . .	52	62,000	...	62,000	62,000	...	62,000
29.—SUPERANNUATION ALLOWANCES AND PENSIONS . . . . .	52	89,000	90,000	1,79,000	94,000	95,000	1,89,000
30.—STATIONERY AND PRINTING . .	53	58,000	58,000	1,16,000	56,000	57,000	1,13,000
32.—MISCELLANEOUS . . . . .	55	23,000	22,000	45,000	17,000	16,000	33,000
42.—IRRIGATION—MAJOR WORKS— WORKING EXPENSES—P. W. . .	56	1,50,000	1,50,000	3,00,000	1,50,000	1,50,000	3,00,000
Do. INTEREST ON DEBT . . . .	56	6,39,000	1,05,000	7,44,000	5,47,000	1,04,000	6,51,000
43.—IRRIGATION—MINOR WORKS AND NAVIGATION—CIVIL . . . . .	61	26,000	27,000	53,000	26,000	26,000	52,000
Do. Do. P. W. . . . .	61	5,000	5,000	10,000	1,000	1,000	2,000
45.—CIVIL WORKS—CIVIL . . . .	62	93,000	93,000	1,86,000	88,000	89,000	1,77,000
Do. Do. P. W. . . . .	62	16,22,000	16,15,000	32,37,000	16,59,000	16,42,000	33,01,000
TOTAL EXPENDITURE . . . . .		71,31,000	58,42,000	1,29,73,000	69,27,000	57,65,000	1,26,92,000
CLOSING BALANCE . . . . .			4,54,000			6,96,000	
GRAND TOTAL . . . . .			62,98,000			64,61,000	
SPECIAL SURPLUS . . . . .			...			...	
DEFICIT . . . . .			2,42,000			1,64,000	
49.—IRRIGATION WORKS . . . .	64	20,50,000	...	20,50,000	33,85,000	...	33,85,000

Net increase of Expenditure in  
The following is the estimated cost of collecting  
Land Revenue  
Stamps  
Excise

FRONTIER PROVINCE.  
FOR THE YEAR 1914-15.  
OF EXPENDITURE.

5

BUDGET ESTIMATE, 1913-14.			ACCOUNTS, 1912-13.			BUDGET ESTIMATE, 1914-15, COMPARED WITH REVISED ESTIMATE, 1913-14.		Reference to De- tailed Estimate.  Page
Imperial.	Special.	Total.	Imperial.	Special.	Total.	Increase.	Decrease.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
12,000	12,000	24,000	11,701	11,700	23,401	...	...	16
9,000	9,000	18,000	9,654	9,653	19,307	...	...	15
4,06,000	2,68,000	6,74,000	3,59,344	2,52,318	6,11,662	49,000	...	15
12,000	11,000	23,000	11,483	11,483	22,966	1,000	...	19
9,000	10,000	19,000	6,686	6,686	13,372	10,000	...	19
1,000	...	1,000	582	582	1,164	...	...	20
63,000	63,000	1,26,000	61,087	61,086	1,22,173	...	17,000	20
6,000	5,000	11,000	5,371	5,372	10,743	1,000	...	22
2,38,000	1,09,000	3,47,000	2,47,404	1,17,018	3,64,422	22,000	...	22
4,35,000	1,98,000	6,33,000	4,13,435	2,02,571	6,16,006	22,000	...	25
80,000	81,000	1,61,000	75,889	75,890	1,51,779	12,000	...	28
8,72,000	8,71,000	17,43,000	7,88,078	7,88,079	15,76,157	1,13,000	...	31
1,76,000	1,75,000	3,51,000	3,35,771	3,35,771	6,71,542	...	42,000	35
43,000	...	43,000	39,660	...	39,660	...	2,000	39
1,73,000	1,59,000	3,32,000	2,48,684	2,32,747	4,81,431	...	2,000	39
17,02,000	15,47,000	32,49,000	16,35,728	15,11,361	31,47,089	17,000	...	43
46,000	46,000	92,000	37,568	34,361	71,929	45,000	...	50
62,000	...	62,000	62,377	...	62,377	...	...	52
1,19,000	1,19,000	2,38,000	72,664	72,664	1,45,328	...	10,000	52
54,000	55,000	1,09,000	45,592	45,591	91,183	3,000	...	53
12,000	11,000	23,000	13,459	13,460	26,919	12,000	...	55
1,05,000	1,05,000	2,10,000	1,55,359	1,55,360	3,10,719	...	...	56
5,67,000	1,08,000	6,75,000	4,52,297	1,06,554	5,58,851	93,000	...	56
25,000	26,000	51,000	11,256	11,257	22,513	1,000	...	61
5,000	5,000	10,000	7,678	7,679	15,357	8,000	...	61
41,000	41,000	82,000	43,644	43,643	87,287	9,000	...	62
15,86,000	15,80,000	31,66,000	12,76,852	12,61,687	25,38,539	...	64,000	62
68,59,000	56,14,000 3,30,000	1,24,73,000	64,29,303	53,74,573 8,60,123	1,18,03,876	4,18,000	1,37,000	
	59,44,000			62,34,696				
	...			71,604		2,81,000		
	4,83,000			...				
32,64,000	...	32,64,000	30,26,895	...	30,26,895			64

1914-15, Rs. 2,81,000.  
the under-mentioned Revenues :—  
per cent 30·945  
" 3·586  
" 6·857

CIVIL BUDGET ESTIMATE  
OF  
REVENUE AND RECEIPTS  
FOR THE YEAR  
1914-15.

I.—LAND REVENUE.(a)

	Detailed Account No.	Budget Estimate, 1914-15. Rs.	Revised Estimate, 1913-14. Rs.	Budget Estimate, 1913-14. Rs.	Accounts, 1912-13. Rs.
<i>SPECIAL.</i>					
Ordinary Revenue	IA	20,72,000	20,01,400	20,47,800	20,03,505
Sale proceeds of waste lands		...	...	...	617
Assessment of Alienated Lands less Quit-rents—					
Service Commutations		4,800	4,800	4,800	4,826
Miscellaneous	IB	1,71,200	1,46,800	1,60,400	1,62,214
		22,48,000	21,53,000	22,13,000	21,71,162
Deduct—Portion of Land Revenue due to Irrigation transferred to "XXIX.—Irrigation—Major Works" (page 13)		57,000	57,000	57,000	61,399
TOTAL		21,91,000	20,96,000	21,56,000	21,09,763

(a) The estimates are received through the Revenue Commissioner.

DETAILED ACCOUNT NO. IA.—LAND REVENUE.—ORDINARY REVENUE.

	Budget Estimate, 1914-15. Rs.	Revised Estimate, 1913-14. Rs.	Budget Estimate, 1913-14. Rs.	Accounts, 1912-13. Rs.
Fixed Collections	18,64,800	18,14,780	18,58,000	18,23,302
Fluctuating Collections	2,07,200	1,86,620	1,89,800	1,80,113
Total	20,72,000	20,01,400	20,47,800	20,03,505

DETAILED ACCOUNT NO. IB.—LAND REVENUE.—MISCELLANEOUS.

<i>SPECIAL.</i>				
Revenue Record-room Receipts	3,400	2,400	3,400	3,120
Recovery of cost of settlement from assignees of Land Revenue	...	...	...	1,835
Receipts from mines and quarries, etc.	180	180	230	172
Mutation Fees	30,560	30,610	29,130	29,428
Fines and Forfeitures of Revenue Department	2,650	2,990	5,440	7,439
Sale-proceeds of trees and grass	9,360	9,360	9,370	8,169
Tirni or Grazing Dues	93,200	73,540	83,600	79,515
Haqul Tahsil (Collection fees on assigned revenue collected through Tahsil Agency)	1,800	1,800	1,800	1,671
Canal Royalty rate	2,150	2,150	2,150	2,238
Revenue Talabana	1,480	1,480	1,400	1,442
Sale of old stores and materials	...	200	...	29
Receipts from Khewra and Zira Jungles	10,000	7,500	10,000	7,540
Other Items	9,020	7,420	7,800	7,368
Rents of Lands leased for a single year or harvest	7,470	7,170	6,580	12,248
	1,71,270			
Rounding	70			
Total	1,71,200	1,46,800	1,60,400	1,62,214

## II.—OPIUM. (a)

	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
	Rs.	Rs.	Rs.	Rs.
<i>SPECIAL.</i> Cost price of (Bengal) Opium sold in Excise Department (at Rs. 8½ a Seer)	50,000	50,000	50,000	45,876

(a) The estimates are received through the Revenue Commissioner.

## IV.—STAMPS. (a)

	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
		Rs.	Rs.	Rs.	Rs.
<i>SPECIAL.</i> Sale of General Stamps	IVA	2,48,500	2,32,500	2,10,000	2,16,689
Sale of Court-fee Stamps		4,65,000	4,45,000	3,52,500	3,62,624
Sale of Plain Paper to be used with Court-fee Stamps		8,600	8,500	3,000	8,244
Duty on Impressing Documents	IVB	1,400	500	1,400	386
Fines and Penalties		1,500	2,500	1,100	1,382
Miscellaneous		...	...	...	28
<b>TOTAL</b>		<b>7,25,000</b>	<b>6,89,000</b>	<b>5,73,000</b>	<b>5,89,353</b>

(a) The estimates are received through the Revenue Commissioner, except those for "Sale of Plain Paper to be used with Court-fee Stamps," which are received through the Judicial Commissioner.

## DETAILED ACCOUNT NO. IVA.—STAMPS.—SALE OF GENERAL STAMPS.

	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
	Rs.	Rs.	Rs.	Rs.
Share of sale-proceeds of unified Stamps	15,000	15,000	15,000	15,000
Bills of Exchange or Hoondies	8,500	7,500	4,600	6,416
Other General Stamps	2,25,000	2,10,000	1,90,400	1,95,273
<b>Total</b>	<b>2,43,500</b>	<b>2,32,500</b>	<b>2,10,000</b>	<b>2,16,689</b>

## DETAILED ACCOUNT NO. IVB.—STAMPS.—DUTY ON IMPRESSING DOCUMENTS.

	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
Duty on embossing one anna Post and cheque Stamps	100	80	100	85
Duty on documents voluntarily brought for adjudication (sec. 81, Act II of 1899)	30	10	30	1
Duty on unstamped or insufficiently stamped documents levied under chapter IV of Act II of 1899.	270	260	270	195
Other Items	1,000	150	1,000	105
<b>Total</b>	<b>1,400</b>	<b>500</b>	<b>1,400</b>	<b>386</b>

## V.—EXCISE. (a)

	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
		Rs.	Rs.	Rs.	Rs.
<i>SPECIAL.</i> License and Distillery Fees and Duties for the Sale of Liquors and Drugs	VA	2,81,000	2,71,000	3,04,000	3,48,758
Transit Duty on Excise Opium		5,000	4,900	6,000	4,776
Gain on Sale-proceeds of Excise Opium (b)		64,000	64,000	40,000	50,478
Fines, Confiscations, and Miscellaneous		...	100	...	43
<b>TOTAL</b>		<b>3,50,000</b>	<b>3,40,000</b>	<b>3,50,000</b>	<b>4,04,055</b>

(a) The estimates are reviewed by the Revenue Commissioner.

(b) Difference between selling price and cost price (Rs. 8-8 a seer), the latter being credited to "II.—Opium."

## DETAILED ACCOUNT NO. VA.—EXCISE.—LICENSE AND DISTILLERY FEES, ETC.

	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
Liquors of Spirits made in India after European method	1,000	1,000	...	5,235
Foreign Liquors	38,000	38,000	36,750	39,482
Country Spirits	96,000	95,000	1,16,430	1,03,951
Opium and its preparations	66,000	67,000	60,270	63,645
Other Drugs—Ganja, Bhang, Charas, etc.	80,000	70,000	90,550	1,36,445
<b>Total</b>	<b>2,81,000</b>	<b>2,71,000</b>	<b>3,04,000</b>	<b>3,48,758</b>

VI.—PROVINCIAL RATES. (a)					
	Budget Estimate, 1914-15.	Revised Estimate, 1913-14	Budget Estimate, 1913-14	Accounts, 1912-13.	
<i>SPECIAL.</i>	Rs	Rs.	Rs.	Rs	
<b>Rates and Cesses on Lands—</b>					
Cess on Wards' Estates . . . . .	3,000	3,000	3,000	2,279	
(a) The estimates are received through the Revenue Commissioner.					
VIII.—ASSESSED TAXES. (a)					
	Detailed Account No	Budget Estimate, 1914-15	Revised Estimate, 1913-14.	Budget Estimate, 1913-14	Accounts 1912-13
		Rs	Rs	Rs.	Rs.
Income Tax (Special) . . . . .	VIIIA	1,47,000	1,45,000	1,42,000	1,39,735
Income Tax Public Works (Imperial)		6,000	6,000	6,000	5,406
<b>TOTAL</b> . . . . .		1,53,000	1,51,000	1,48,000	1,45,141
(a) The estimates are reviewed by the Revenue Commissioner					
DETAILED ACCOUNT NO. VIIIA.—ASSESSED TAXES —INCOME TAX					
Deductions by Government from Salaries and Pensions . . . . .		46,300	46,300	43,900	44,638
Deductions by Government from Interest on Government Securities . . . . .		200	200	400	251
Ordinary Collections . . . . .		1,00,420	98,480	97,620	94,839
Other items . . . . .		80	20	80	7
<b>Total</b> . . . . .		1,47,000	1,45,000	1,42,000	1,39,735
IX.—FOREST. (a)					
	Detailed Account No	Budget Estimate, 1914-15.	Revised Estimate, 1913-14	Budget Estimate, 1913-14	Accounts, 1912-13.
<i>SPECIAL.</i>		Rs	Rs	Rs.	Rs
I.—Timber and other Produce removed from the Forests by the Government Agency . . . . .	IXA	21,100	21,800	28,900	25,190
II.—Timber and other Produce removed from the Forests by Consumers or Purchasers . . . . .	IXB	2,18,000	2,35,200	1,74,800	2,01,586
III.—Confiscated drift and waif wood . . . . .		600	1,800	100	1,393
IV.—Revenue from Forests not managed by Government . . . . .		1,200	1,500	500	387
V.—Miscellaneous . . . . .	IXC	7,100	6,700	6,700	8,627
<b>TOTAL</b> . . . . .		2,48,000	2,67,000	2,11,000	2,37,183
(a) The estimates are proposed by the Conservator of Forests					
DETAILED ACCOUNT NO. IXA — FOREST.—TIMBER, ETC, REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY.					
	Budget Estimate, 1914-15.	Revised Estimate, 1913-14	Budget Estimate, 1913-14.	Accounts, 1912-13.	
	Rs.	Rs.	Rs.	Rs.	
a. Timber . . . . .	900	1,550	8,700	8,145	
b. Firewood and Charcoal . . . . .	20,200	20,250	20,200	17,004	
c. Grass and other minor produce . . . . .	...	...	...	41	
<b>Total</b> . . . . .	21,100	21,800	28,900	25,190	
DETAILED ACCOUNT NO. IXB —FOREST.—TIMBER, ETC, REMOVED FROM THE FORESTS BY CONSUMERS, ETC.					
a. Timber . . . . .	1,90,750	2,12,450	1,52,300	1,79,034	
b. Firewood and Charcoal . . . . .	16,400	11,400	13,000	11,677	
c. Grazing and Fodder Grass . . . . .	10,800	11,300	9,450	10,825	
d. Other minor produce . . . . .	50	50	50	50	
<b>Total</b> . . . . .	2,18,000	2,35,200	1,74,800	2,01,586	
DETAILED ACCOUNT NO. IXC.—FOREST.—MISCELLANEOUS.					
a. Fines and Forfeitures . . . . .	2,000	2,000	2,000	2,244	
b. Refunds . . . . .	20	20	20	16	
c. Other sources . . . . .	5,080	4,680	4,680	6,367	
<b>Total</b> . . . . .	7,100	6,700	6,700	8,627	



## X.—REGISTRATION. (a)

	Detailed Account No	Budget Estimate, 1914-15	Revised Estimate, 1913-14	Budget Estimate, 1913-14	Accounts, 1912-13.
<i>SPECIAL.</i>		Rs	Rs.	Rs	Rs
Fees for Registering documents		33,000	33,000	31,800	30,893
Fees for copies of Registered Documents		8,000	8,000	6,900	6,911
Miscellaneous	XA	3,000	3,000	3,300	3,014
<b>TOTAL</b>		<b>44,000</b>	<b>44,000</b>	<b>42,000</b>	<b>40,818</b>

(a) The estimates are reviewed by the Revenue Commissioner.

## DETAILED ACCOUNT NO XA.—REGISTRATION.—MISCELLANEOUS.

Fees for searching records	400	400	300	468
Miscellaneous	2,600	2,600	3,000	2,546
<b>Total</b>	<b>3,000</b>	<b>3,000</b>	<b>3,300</b>	<b>3,014</b>

## XII.—INTEREST. (a)

	Detailed Account No	Budget Estimate, 1914-15	Revised Estimate, 1913-14	Budget Estimate, 1913-14	Accounts, 1912-13.
<i>IMPERIAL.</i>		Rs	Rs	Rs	Rs.
Interest on Imperial Loans and Advances	XIIA	27,000	27,000	21,000	20,936

(a) The estimates are reviewed through the Revenue Commissioner.

## DETAILED ACCOUNT NO XIIA.—INTEREST.—INTEREST ON IMPERIAL LOANS AND ADVANCES.

Interest on Loans to Municipal and other Public Corporations	300	400	400	463
Interest on Loans to Landholders and other Notabilities	100	130	100	203
Interest on Regimental and other Loans	100	100	100	106
Interest on Advances to Cultivators	26,500	26,370	20,400	20,169
<b>Total</b>	<b>27,000</b>	<b>27,000</b>	<b>21,000</b>	<b>20,936</b>

## XVIA.—LAW AND JUSTICE—COURTS OF LAW. (a)

	Detailed Account No	Budget Estimate, 1914-15	Revised Estimate, 1913-14	Budget Estimate, 1913-14	Accounts, 1912-13.
<i>SPECIAL.</i>		Rs	Rs	Rs	Rs.
Sale-proceeds of Unclaimed and Escheated Property		900	1,000	1,400	855
Court-fees realised in Cash		1,400	1,200	1,800	885
General Fees, Fines and Forfeitures	XVIAa	1,35,000	1,35,000	97,300	98,336
Miscellaneous Fees and Fines	XVIAb	12,400	12,500	10,200	12,514
Miscellaneous		300	300	300	299
<b>TOTAL</b>		<b>1,50,000</b>	<b>1,50,000</b>	<b>1,11,000</b>	<b>1,12,889</b>

(a) The estimates are reviewed by the Revenue and Judicial Commissioner.

## DETAILED ACCOUNT NO XVIAa.—LAW AND JUSTICE—COURTS OF LAW—GENERAL FEES, FINES AND FORFEITURES

	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14	Accounts, 1912-13.
	Rs.	Rs	Rs.	Rs.
Fees levied by Judicial Commissioner	85,000	85,000	64,000	64,166
Magisterial fines	50,000	50,000	33,300	34,165
Other Items	1,35,000	1,35,000	97,300	98,336
<b>Total</b>	<b>1,35,000</b>	<b>1,35,000</b>	<b>97,300</b>	<b>98,336</b>

## DETAILED ACCOUNT NO. XVIAb.—LAW AND JUSTICE.—COURTS OF LAW.—MISCELLANEOUS FEES AND FINES

Fees recovered by Government Officers under Act XXVI of 1881 for acting as Notaries Public	2,100	1,800	1,600	56
Judicial Record-room receipts (Divisional and Small Cause Courts)	4,700	4,700	2,000	1,885
Commission on sale-proceeds of attached properties	5,100	5,200	6,100	4,538
Record office receipts (District Courts)	500	800	500	540
Other items.	500	800	500	545
<b>Total</b>	<b>12,400</b>	<b>12,500</b>	<b>10,200</b>	<b>12,514</b>

## XVIB.—LAW AND JUSTICE—JAILS (a)

SPECIAL.	Detailed Account No	Budget Estimate, 1914-15	Revised Estimate, 1913-14	Budget Estimate, 1913-14	Accounts, 1912-13
		Rs	Rs	Rs	Rs
Jails	XVIBa	7,000	6,000	5,000	5,294
Jail Manufacture	XVIBb	30,000	30,000	20,000	20,783
<b>TOTAL</b>		<b>37,000</b>	<b>36,000</b>	<b>25,000</b>	<b>26,077</b>

(a) The estimates are received through the Administrative Medical Officer

## DETAILED ACCOUNT NO XVIBa—LAW AND JUSTICE—JAILS

Hue of convicts					57
Miscellaneous		7,000	6,000	5,000	4,903
Sale of old Stores and Materials					334
<b>Total</b>		<b>7,000</b>	<b>6,000</b>	<b>5,000</b>	<b>5,294</b>

## DETAILED ACCOUNT NO XVIBb—LAW AND JUSTICE—JAILS.—JAIL MANUFACTURES

Proceeds of Articles manufactured at Jails		27,000	27,000	17,000	18,212
Miscellaneous		3,000	3,000	3,000	2,571
<b>Total</b>		<b>30,000</b>	<b>30,000</b>	<b>20,000</b>	<b>20,783</b>

## XVII.—POLICE (a)

SPECIAL.	Detailed Account No	Budget Estimate, 1914-15	Revised Estimate, 1913-14	Budget Estimate, 1913-14	Accounts, 1912-13.
		Rs	Rs	Rs	Rs
Police supplied to Public Departments, Private Companies and Persons	XVIIA	16,500	13,700	9,600	16,101
Cash receipts under the Arms Act			200		179
Fees, Fines and Forfeitures	XVIIb	11,200	13,100	11,200	11,891
Superannuation Receipts		100	100	100	115
Miscellaneous		2,200	2,900	2,100	2,717
<b>TOTAL</b>		<b>30,000</b>	<b>30,000</b>	<b>23,000</b>	<b>31,003</b>

(a) The estimates are received through the Revenue Commissioners and the Inspector General of Police

## DETAILED ACCOUNT NO. XVIIA—POLICE—POLICE SUPPLIED TO PUBLIC DEPARTMENTS, ETC

Police supplied to Public Departments and Private Persons.		3,200	380	200	1,478
Recoveries on account of Punitive Police		13,300	13,320	9,400	14,623
<b>Total</b>		<b>16,500</b>	<b>13,700</b>	<b>9,600</b>	<b>16,101</b>

## DETAILED ACCOUNT NO XVIIb.—POLICE.—FEES, FINES AND FORFEITURES

Fees, Fines and Forfeitures		100	160	100	99
Fines on stray Cattle		7,300	8,310	7,350	7,418
Sale of unclaimed stray Cattle		1,200	1,270	1,300	1,906
Stage Carriage License Fees		2,600	3,360	2,400	2,887
Miscellaneous				50	20
Recoveries on account of transferred properties (cattle pounds)				...	—439
<b>Total</b>		<b>11,200</b>	<b>13,100</b>	<b>11,200</b>	<b>11,891</b>

## XIX.—EDUCATION. (a)

SPECIAL.	Detailed Account No	Budget Estimate, 1914-15	Revised Estimate, 1913-14	Budget Estimate, 1913-14	Accounts, 1912-13.
		Rs.	Rs	Rs.	Rs.
Fees, Schools, General	XIXA	21,000	12,000	...	623
Miscellaneous		...	...	...	48
<b>Total</b>		<b>21,000</b>	<b>12,000</b>	<b>...</b>	<b>671</b>

(a) The estimates are reviewed by the Director of Public Instruction

## DETAILED ACCOUNT No. XIXA — EDUCATION.—FEES, SCHOOLS, GENERAL

	Budget Estimate, 1914-15.	Revised Estimate, 1913-14	Budget Estimate, 1913-14	Accounts, 1912-13
	Rs	Rs	Rs	Rs
Secondary Schools . . . . .	21,000	12,000	...	620
Primary Schools . . . . .			..	3
<b>Total</b>	<b>21,000</b>	<b>12,000</b>	<b>..</b>	<b>623</b>

## XX.—MEDICAL. (a)

	Detailed Account No	Budget Estimate, 1914-15	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13
		Rs	Rs	Rs	Rs
<i>SPECIAL</i>					
Miscellaneous . . . . .					352
<b>TOTAL</b>		<b>..</b>			<b>352</b>

(a) The estimates are received through the Administrative Medical Officer.

## XXI—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.

	Budget Estimate, 1914-15	Revised Estimate, 1913-14	Budget Estimate, 1913-14	Accounts, 1912-13.
	Rs.	Rs	Rs	Rs.
<i>SPECIAL.</i>				
Veterinary Receipts . . . . .	..	2,400	5,900	100
Agricultural Receipts . . . . .	6,500	500	100	1,000
Botanical and other Public Garden Receipts . . . . .	500	100		113
Miscellaneous . . . . .				111
<b>TOTAL</b>	<b>7,000</b>	<b>3,000</b>	<b>6,000</b>	<b>1,324</b>

## XXII—RECEIPTS IN AID OF SUPERANNUATION, RETIRED AND COMPASSIONATE ALLOWANCES. (a)

	Detailed Account No	Budget Estimate, 1914-15.	Revised Estimate, 1913-14	Budget Estimate, 1913-14	Accounts, 1912-13
		Rs	Rs	Rs.	Rs.
<i>SPECIAL</i>					
Subscriptions under the Indian Civil Service Family Pension Regulations . . . . .	XXIIA	6,500	6,500	9,200	6,660
Contributions for Pensions and Gratuities . . . . .		11,400	9,400	8,800	9,119
Do. of persons employed by the Court of wards . . . . .		100	100		
<b>TOTAL</b>		<b>18,000</b>	<b>16,000</b>	<b>18,000</b>	<b>15,779</b>

(a) The estimates are prepared by the Accountant General.

## DETAILED ACCOUNT No XXIIA —SUPERANNUATION, etc —SUBSCRIPTIONS UNDER THE INDIAN CIVIL SERVICE FAMILY PENSION REGULATIONS

Bachelors' subscriptions . . . . .	2,300	2,300	2,100	2,020
Subscriptions and Donations for wives . . . . .	3,400	3,400	6,100	3,821
Ditto ditto for sons . . . . .	100	100	200	162
Ditto ditto for daughters . . . . .	700	700	800	657
<b>Total</b>	<b>6,500</b>	<b>6,500</b>	<b>9,200</b>	<b>6,660</b>

## XXIII.—STATIONERY AND PRINTING. (a)

	Detailed Account No	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
		Rs	Rs	Rs	Rs.
<i>SPECIAL.</i>					
Stationery Receipts . . . . .	XXIIIA	100	100	100	1
Sale of Gazettes and other publications . . . . .		100	100		125
Other Press Receipts . . . . .		19,800	17,800	16,900	17,867
<b>TOTAL</b>		<b>20,000</b>	<b>18,000</b>	<b>17,000</b>	<b>17,993</b>

(a) The estimates are received through the Revenue Commissioner.

## DETAILED ACCOUNT No. XXIIIA.—STATIONERY AND PRINTING.—OTHER PRESS RECEIPTS.

	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
	Rs.	Rs.	Rs.	Rs.
Cost of printing works executed for Public Departments by Secretariat Press . . . . .	1,500	500	700	16
Work done for private bodies . . . . .				240
Cost of printing work executed for Public Departments by Jail Presses . . . . .	18,100	17,240	16,000	17,436
Sale-proceeds of Service Books . . . . .	100	60	80	58
Miscellaneous Advertisement . . . . .	100	...	50	117
Sale-proceeds of waste paper and other unserviceable materials . . . . .	...	...	70	...
<b>Total</b>	<b>19,800</b>	<b>17,800</b>	<b>16,900</b>	<b>17,867</b>

## XXV.—MISCELLANEOUS.

	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
		Rs.	Rs.	Rs.	Rs.
<i>SPECIAL.</i>					
Premium on Bills . . . . .		3,000	2,800	3,100	2,796
Unclaimed Deposits . . . . .		4,600	5,000	5,900	2,082
Unclaimed Bills of Exchange of more than three years' standing . . . . .		100	100	100	28
Sale of old Stores and Materials . . . . .		700	800	600	721
Sales of Lands and Houses, etc. . . . .		...	...	...	32
Fees for Government Audits . . . . .		1,400	1,100	1,100	1,032
Contributions . . . . .	XXVA	...	400	...	29,186
Rents . . . . .		300	300	200	374
Miscellaneous Fees, Fines, and Forfeitures . . . . .	XXVB	2,900	2,200	1,700	2,233
Percentage chargeable on European Stores, etc. . . . .		400	400	100	172
Percentage on Capital cost of furniture supplied to high Officers . . . . .		2,900	2,700	2,700	2,783
Miscellaneous . . . . .	XXVC	1,15,700	1,09,200	90,500	1,00,035
<b>TOTAL</b>		<b>1,32,000</b>	<b>1,25,000</b>	<b>1,06,000</b>	<b>1,41,474</b>

## DETAILED ACCOUNT No. XXVA.—MISCELLANEOUS.—CONTRIBUTIONS.

	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
	Rs.	Rs.	Rs.	Rs.
Recoveries on account of transferred Nazul properties . . . . .	...	...	...	...
Other contributions . . . . .	...	...	...	457
20 p. c. contributions . . . . .	...	400	...	28,729
<b>Total</b>	<b>...</b>	<b>400</b>	<b>...</b>	<b>29,186</b>

## DETAILED ACCOUNT No. XXVB.—MISCELLANEOUS.—MISCELLANEOUS FEES AND FINES, ETC.

	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
	Rs.	Rs.	Rs.	Rs.
Fees and Subscriptions from petition-writers and traders in Catchery compound . . . . .	1,700	1,900	1,510	1,959
Other items . . . . .	1,200	300	190	274
<b>Total</b>	<b>2,900</b>	<b>2,200</b>	<b>1,700</b>	<b>2,233</b>

## DETAILED ACCOUNT No. XXVC.—MISCELLANEOUS.—MISCELLANEOUS.

	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
	Rs.	Rs.	Rs.	Rs.
Copying Agency Account . . . . .	20,600	17,000	15,200	13,115
Toll Fees on the Khyber Road . . . . .	95,000	91,200	75,000	86,849
Other items . . . . .	100	1,000	300	71
<b>Total</b>	<b>1,15,700</b>	<b>1,09,200</b>	<b>90,500</b>	<b>1,00,035</b>

XXIX.—MAJOR IRRIGATION WORKS.					
	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
		Rs.	Rs.	Rs.	Rs.
Direct Receipts.					
Lower Swat River Canal (P. W.) . . . . .	XXIXA	6,20,000	6,20,000	5,70,000	6,17,160
Other Canals (P. W.) . . . . .	XXIXB	2,30,000	2,30,000	1,80,000	2,04,472
		8,50,000	8,50,000	7,50,000	8,21,632
Imperial Special SPECIAL. Portion of Land Revenue due to Irrigation (Civil).		4,25,000	4,25,000	3,75,000	4,10,815
		4,25,000	4,25,000	3,75,000	4,10,817
		57,000	57,000	57,000	61,399
TOTAL .		9,07,000	9,07,000	8,07,000	8,83,032

DETAILED ACCOUNT No. XXIX A.—MAJOR IRRIGATION WORKS.—LOWER SWAT RIVER CANAL.

Water rates . . . . .	5,80,000	5,80,000	5,30,000	5,80,747
Owner's rates . . . . .	40,000	40,000	40,000	...
Sales of water . . . . .				181
Water-supply of towns . . . . .				...
Plantations . . . . .				101
Other Canal Produce . . . . .				...
Water-power . . . . .				34,535
Navigation . . . . .				...
Rents of buildings . . . . .				1,458
Fines . . . . .				4
Miscellaneous . . . . .				134
Total .	6,20,000	6,20,000	5,70,000	6,17,160

DETAILED ACCOUNT No. XXIX B.—MAJOR IRRIGATION WORKS.—OTHER CANALS.

Water rates . . . . .	2,00,000	1,94,000	1,60,000	1,75,920
Owner's rates . . . . .	30,000	36,000	20,000	...
Sales of water . . . . .				49
Water-supply of towns . . . . .				...
Plantations . . . . .				31
Other Canal Produce . . . . .				...
Water-power . . . . .				28,075
Navigation . . . . .				...
Rents of buildings . . . . .				296
Fines . . . . .				...
Miscellaneous . . . . .				92
Total .	2,30,000	2,30,000	1,80,000	2,04,472

XXXI—CIVIL WORKS					
	Detailed Account No	Budget Estimate, 1914-15	Revised Estimate, 1913-14	Budget Estimate, 1913-14	Accounts, 1912-13.
		Rs.	Rs.	Rs.	Rs.
<i>SPECIAL.</i>					
In charge of Civil Officers (a) . . . . .	XXXIA	1,03,000	1,07,000	1,06,000	1,08,274
In charge of P. W. Officers . . . . .	XXXIB	39,000	39,000	36,000	1,81,912
<b>TOTAL</b>		<b>1,42,000</b>	<b>1,46,000</b>	<b>1,42,000</b>	<b>2,90,186</b>
DETAILED ACCOUNT NO XXXIA—CIVIL WORKS—IN CHARGE OF CIVIL OFFICERS.					
Ferry Receipts . . . . .		96,800	99,420	99,420	99,861
Rents . . . . .			100	50	77
Sale of lands and houses . . . . .					1,246
Fee on Masonry Graves . . . . .		50	150	10	87
Sale of Stores and Materials . . . . .		100	100	150	97
Staging, Bungalow Fees . . . . .		5,500	6,430	5,700	6,012
Encamping Grounds . . . . .		500	700	560	856
Miscellaneous . . . . .		50	100	60	38
<b>Total</b>		<b>1,03,000</b>	<b>1,07,000</b>	<b>1,06,000</b>	<b>1,08,274</b>
DETAILED ACCOUNT NO. XXXIB—CIVIL WORKS.—IN CHARGE OF P W OFFICERS					
Rents of buildings . . . . .		30,500	30,500	30,000	31,884
Sales of old materials . . . . .		1,670	1,670	500	1,307
„ produce . . . . .		3,600	3,600	3,000	3,732
Sale of tools and plant . . . . .		200	200	200	9
Fines, refunds and miscellaneous . . . . .		1,200	1,200	1,000	1,43,763
Value of materials received from old buildings . . . . .		600	600	...	16
Recoveries on account of Electric Light . . . . .		1,200	1,200	1,250	1,171
Recoveries for Water-supply . . . . .		30	30	50	24
<b>Total</b>		<b>39,000</b>	<b>39,000</b>	<b>36,000</b>	<b>1,81,912</b>

(a) The estimates are received through the Revenue Commissioner.

CIVIL BUDGET ESTIMATE  
OF  
EXPENDITURE  
FOR THE YEAR  
1914-15.

1 — REFUNDS AND DRAWBACKS

	Budget Estimate, 1914-15	Revised Estimate, 1913-14.	Budget Estimate, 1913-14	Accounts, 1912-13.
	Rs.	Rs.	Rs.	Rs.
Land Revenue . . . . .	5,000	5,000	7,720	6,879
Stamps . . . . .	10,600	8,600	11,030	11,415
Excise . . . . .	1,000	3,000	410	475
Assessed Taxes . . . . .	1,100	1,100	1,620	1,131
Forest . . . . .	1,200	1,200	3,170	3,420
Registration . . . . .	100	100	50	31
Provincial Rates . . . . .	.	.	..	50
<b>TOTAL</b> . . . . .	<b>19,000</b>	<b>19,000</b>	<b>24,000</b>	<b>23,401</b>
<b>Imperial</b> . . . . .	<b>9,000</b>	<b>9,000</b>	<b>12,000</b>	<b>11,701</b>
<b>Special</b> . . . . .	<b>10,000</b>	<b>10,000</b>	<b>12,000</b>	<b>11,700</b>

2.—ASSIGNMENTS AND COMPENSATIONS.

	Detailed Account No	Budget Estimate, 1914-15	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13
		Rs.	Rs.	Rs.	Rs.
Pensions in lieu of Resumed Lands . . . . .	2A	17,600	17,900	17,600	17,686
Customs compensation . . . . .		300			1,621
Miscellaneous Compensations — Not exceeding Rs. 5,000 per annum . . . . .		100	100	400	..
<b>TOTAL</b> . . . . .		<b>18,000</b>	<b>18,000</b>	<b>18,000</b>	<b>19,307</b>
<b>Imperial</b> . . . . .		<b>9,000</b>	<b>9,000</b>	<b>9,000</b>	<b>9,654</b>
<b>Special</b> . . . . .		<b>9,000</b>	<b>9,000</b>	<b>9,000</b>	<b>9,653</b>

DETAILED ACCOUNT No 2A —ASSIGNMENTS AND COMPENSATIONS.—PENSIONS IN LIEU OF RESUMED LANDS

	Budget Estimate, 1914-15.		Revised Estimate, 1913-14		Budget Estimate, 1913-14		Accounts, 1912-13.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Exceeding Rs. 5,000 per annum . . . . .	6,000		6,000		6,000		6,000	
Not exceeding Rs 5,000 per annum . . . . .	11,600		11,900		11,600		11,686	
<b>Total</b> . . . . .		<b>17,600</b>		<b>17,900</b>		<b>17,600</b>		<b>17,686</b>

3.—LAND REVENUE.

	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
		Rs.	Rs.	Rs.	Rs.
Charges of District Administration . . . . .	3A	4,70,400	4,41,200	4,75,300	4,27,337
Survey and Settlement . . . . .	3B	5,300	4,700	..	2,814
Land Records . . . . .	3C	1,90,000	1,70,400	1,86,000	1,69,322
Allowances to District and Village Officers . . . . .	3D	12,300	12,700	12,700	12,189
<b>TOTAL</b> . . . . .		<b>6,78,000</b>	<b>6,29,000</b>	<b>6,74,000</b>	<b>6,11,662</b>
<b>Imperial</b> . . . . .		<b>3,98,000</b>	<b>3,68,000</b>	<b>4,06,000</b>	<b>3,59,344</b>
<b>Special</b> . . . . .		<b>2,80,000</b>	<b>2,61,000</b>	<b>2,68,000</b>	<b>2,52,318</b>



DETAILED ACCOUNT NO. 3A.—LAND REVENUE.—CHARGES OF DISTRICT ADMINISTRATION. (a)

Vide APPENDIX, PAGE 68.

		Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SUMMARY.									
General Establishment		2,99,800		2,83,500		3,15,400		2,80,142	
Sub-Divisional Establishments		1,48,300		1,38,000		1,37,400		1,28,135	
Record-room (or Copy-making) Establishment		4,300		3,800		4,700		3,487	
Forest reserves and Grazing lands		17,100		15,100		16,300		14,651	
Wards' Estates		900		800		1,500		1,012	
Bonus to Government Servants		...		...		...		—90	
Total		4,70,400		4,41,200		4,75,300		4,27,337	
		</							

(a) The estimates are received through the Revenue Commissioner, and the contingent expenses are controlled by him.



DETAILED ACCOUNT No. 3A.—LAND REVENUE.—CHARGES OF DISTRICT ADMINISTRATION—*contd.**Vide APPENDIX, PAGE 68.*

		Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>General Establishment—<i>contd.</i></b>									
<i>Allowances—</i>	Brought forward		2,24,010		2,13,520		2,23,652		2,12,801
	Travelling Allowance of Officers	11,525		10,950		13,625		10,426	
	Ditto of Establishment	3,900		2,790		6,150		3,044	
	Compensation for dearness of Food	1,290		510		7,102		—8	
<i>Supplies and Services—</i>			16,715		14,250		26,877		13,462
	Petty Construction and Repairs	...		500		1,028		500	
	Charges for Remittance of Treasure within the District	1,324		1,520		1,124		1,391	
<i>Contingencies—</i>	Purchase of Tents	3,082		670		3,557		870	
	Charges for conducting Government suits	425		...		935		2	
	Contract Contingencies—		4,831		2,690		7,544		2,763
	Repair of Furniture	800		340		330		786	
	Repair of Tents	100		220		198		280	
	Hot and Cold Weather Charges	3,300		4,000		3,628		3,728	
	Cloth for Records	200		350		337		200	
	Petty Miscellaneous Charges	50		100		157		49	
	Rents, Rates, and Taxes	486		560		816		558	
	Service Postage and Telegram Charges	25,060		24,450		24,395		24,339	
	Purchase of Furniture	5,345		4,850		4,250		5,005	
	Subscription to Periodicals								
	Cost of Books, etc.	1,658		690		1,938		612	
	Tour Charges	6,285		5,340		7,383		5,913	
	Liveries to Peons	534		300		795		254	
	Scales and Weights	50		...		100		...	
	Telephone Charges	635		700		700		—1,090	
	Other items	9,020		8,970		5,702		9,080	
	Purchase of furniture in newly created offices	...		...		14		63	
	Pay of menials	1,170		1,170		1,107		1,339	
			54,693		53,040		52,350		51,116
			3,00,249				3,15,423		
	For rounding		449				23		
	<b>Total General Establishment</b>		2,99,800		2,83,500		3,15,400		2,80,142
<b>Sub-Divisional Establishment.</b>									
<i>Salaries—</i>	1913-14.	1914-15.							
	3	2	Tahsildars, 1st grade (250)	6,000		9,000			
	3	4	" 2nd " (200)	9,600		7,200			
	5	6	" 3rd " (175)	12,600		10,500		37,914	
	10	9	" 4th " (150)	16,200		18,000			
	3	3	Extra Tahsildars (150) for 4 months	1,800		1,800			
	24	30	Naib Tahsildars, 5 (100), 9 (80), 12 (60), 1 (50), and 1 (60) for 7 months, 1 (50) for 3 months, 1 (50) for 3½ months	24,625		23,022		23,160	
<i>Establishment—</i>	2	3	Extra Naib Tahsildars for Mutation work	1,800		1,200		528	
				72,625		68,370		70,722	
	15	15	Revenue Accountants (20)	3,600		3,600			
	8	8	Treasury Accountants, 1 (30), 7 (20)	2,040		2,040		10,689	
	12	13	Cashiers, 11 (20), 1 (30) for 6 months	2,910		2,820			
			1 @ 15 for 6 months	2,880		1,680			
	7	11	Moharrirs, 9 (20), 2 (30)						
	359	374	Servants, 4 (12), 11 (10), 300 (8), 40 (9), 14 (7), 5 (8) for 7 months	36,472		35,200		35,454	
				47,902		47,250		45,340	
<i>Allowances—</i>			Travelling Allowance of Tahsildars and Naib Tahsildars and their Establishment	21,690		20,480		19,821	
			Compensation for dearness of food	5,228		1,250		4	
				26,918		21,730		20,490	
<i>Establishment, etc.—</i>			Process-serving Establishment and Contingencies	811		811		811	
						650			
			For rounding		1,48,256		1,37,363		
				44			37		
			<b>Total Sub-Divisional Establishments</b>	1,48,300		1,38,000		1,37,400	
<b>Record-room (or Copy-making) Establishment.</b>									
<i>Establishment, etc.—</i>			Temporary Establishment	3,624		3,540		3,426	
			Compensation for dearness of food	297		50		...	
			Articles for use in Record-rooms	370		210		30	
			Miscellaneous	...		...		31	
			For rounding		4,291		4,718		
				9			18		
			<b>Total Record-room Establishment</b>	4,300		3,800		4,700	
									3,487

(a) Tahsildars, Naib Tahsildars, and other Tahsil Officials are entitled to free quarters.

DETAILED ACCOUNT NO. 3A—LAND REVENUE—CHARGES OF DISTRICT ADMINISTRATION— <i>contd.</i>											
<i>Vide APPENDIX, PAGE 69.</i>											
	Numbers			Budget Estimate, 1914-15		Revised Estimate, 1913-14		Budget Estimate, 1913-14		Accounts, 1912-13	
	1913-14	1914-15		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Establishment, etc.—</i>			<b>Forest Reserves and Grazing Lands</b>								
	3	2	Naib Tahsildars, 1 (80), 1 (60)	1,680				1,735			
	3	3	Superintendent & 1 Deputy Superintendent, 1 (50), 1 (20), 1 (18)	1,056				1,056			
	2	2	Paroghas, 1 (10), 1 (20)	720				600			
	15	14	Mohuts, 1 (15), 2 (10), 11 (12), Local allowance (3)	2,040		10,070		2,172		9,837	
	44	47	Servants, 13 (8) 1 (12), 1 (6), 2 (5) for 6 months, Local allowance 72	4,512				4,224			
			Term Establishment (Temporary)	693				693			
			Travelling Allowance	1,000		700		1,000		825	
			Compensation for dearness of food	630		90					
			Contingencies	4,516		4,130		4,816		3,866	
			Pay of memals			110				123	
					17,147				16,296		
			For rounding		47				4		
<b>Total Forest Reserves, etc.</b>					17,100		15,100		16,300		14,651

DETAILED ACCOUNT NO. 3B.—LAND REVENUE.—SURVEY AND SETTLEMENT.

DETAILED ACCOUNT NO. 3B.—LAND REVENUE.—SURVEY AND SETTLEMENT.											
<i>Vide APPENDIX, PAGE 69.</i>											
			<b>Survey and Settlement Parties.</b>								
<i>Salaries—</i>			Settlement Officer								
			Extra Assistant Settlement Officer								
<i>Establishment—</i>			Office Establishment							821	
			Field Establishment							1,073	
			Temporary Establishment							956	
			Peons							115	
											2,965
<i>Allowances—</i>			Travelling Allowance of Establishment				1,150				
			Survey Instrument							—300	
			Cost of Survey mules			550					
							550				—300
<i>Contingencies—</i>			Other items		5,300						149
			<b>Total</b>		5,300		1,700				2,514

DETAILED ACCOUNT NO. 3C.—LAND REVENUE.—LAND RECORDS

*Vide APPENDIX, PAGE 69.*

DETAILED ACCOUNT NO. 3C.—LAND REVENUE.—LAND RECORDS											
<i>Vide APPENDIX, PAGE 69.</i>											
			<b>SUMMARY</b>								
<i>District Charges—</i>			KANUNGO ESTABLISHMENT	13,544		10,500		45,000		39,652	
			PATWARIS ESTABLISHMENT	1,16,198		1,29,900		1,41,098		1,29,687	
			BONUS TO GOVERNMENT SERVANTS		1,90,012				1,86,098	—17	
			For rounding		—12				98		
			<b>Total</b>		1,90,000		1,70,400		1,86,000		1,69,322
<i>Establishment, etc.—</i>	30	30	<b>District Charges.</b>								
			KANUNGO ESTABLISHMENT.								
			District and Office Kanungos, 5 (60—80), 21 (40), 2 (30), 2 (25)	15,984		15,000		15,876		15,232	
	64	64	Field Kanungos, 15 (30), 4 <sup>8</sup> (20), 1 (10)	19,920		18,670		19,920		18,157	
			Field Allowances of ditto.	1,740		1,710		4,740		4,417	
	5	5	Peons, 1 (9), 4 (8)	492		170		492		471	
			Travelling Allowance	1,370		820		1,140		863	
			Compensation for dearness of food	500		300		2,000		—22	
			Cost of Stationery and Printing	378		340		402		423	
			Miscellaneous	460		190		430			
			Tout Charges							111	
			<b>Total Kanungo Establishment</b>		43,844		40,500		45,000		39,652
			<b>PATWARIS ESTABLISHMENT.</b>								
	838	898	Patwaris 231(15), 45 (14), 297 (12), 275 (10), 11 (8), 31 (7), 8 (7 <sup>1</sup> / <sub>2</sub> ), + 10 allowances at Re. 1, p. m. each	1,29,408		1,25,000		1,29,408		1,25,011	
			Compensation for dearness of food	1,500				2,500		—4	
			Travelling Allowance	200		100		300		138	
			Miscellaneous, including Stationery	15,090		4,800		8,890		4,542	
			<b>Total Patwaris Establishment</b>		1,46,198		1,29,900		1,41,098		1,29,687

DETAILED ACCOUNT No. 3D.—LAND REVENUE —ALLOWANCES TO DISTRICT AND VILLAGE OFFICER.								
	Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Allowance to Frontier Chiefs	12,300		12,700		12,700		8,584	
Rewards to Zaildars							3,605	
<b>Total</b>		12,300		12,700		12,700		12,189

6.—STAMPS. (a)

	Detailed Account No	Budget Estimate, 1914-15.	Revised Estimate, 1913-14	Budget Estimate, 1913-14	Accounts, 1912-13.
		Rs.	Rs.	Rs.	Rs.
Superintendence	6 A	3,400	3,000	3,300	2,653
Charges for the Sale of General Stamps		9,000	9,300	8,500	9,183
Charges on Sale of Court-Fees Stamps — Discount on Court-Fees Stamps		2,900	2,900	2,700	2,832
Discount on plain paper		1,200	1,100	1,100	973
Stamp paper supplied from Central Stores		9,500	8,700	7,400	7,325
<b>TOTAL</b>		26,000	25,000	23,000	22,966
<b>Imperial</b>		13,000	13,000	12,000	11,483
<b>Special</b>		13,000	12,000	11,000	11,483

DETAILED ACCOUNT No. 6A —STAMPS —SUPERINTENDENCE.

	Numbers			Budget Estimate, 1914-15		Revised Estimate, 1913-14		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment—	2	2	Clerk at Rs. 1 (30), 1 (20)		600		390		600		337
Allowances—			Compensation for dearness of food .		56				56		...
Contingencies—			Service Postage and Telegram Charges	1,270		990		870		575	
			Carriage of Stamp Boxes . . . . .	1,050		1,370		750		1,417	
			Purchase of Furniture . . . . .	75		30		25		30	
			Office Expenses and Miscellaneous	680		220		630		294	
					3,075		2,610		2,275		2,316
			For rounding		--331				369		
			Total .		3,400		3,000		3,300		2,653

7.—EXCISE. (a)

	Detailed Account No.	Budget Estimate, 1914-15	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
		Rs.	Rs.	Rs.	Rs.
District Executive Establishment	7A	24,000	14,000	19,000	13,372
<b>Imperial</b>		12,000	7,000	9,000	6,686
<b>Special</b>		12,000	7,000	10,000	6,686

(a) The estimates are reviewed by the Revenue Commissioner, and the contingent expenditure is controlled by him, except the charges connected with the "Carriage of Plain Paper," which are countersigned by Divisional Judges.

DETAILED ACCOUNT No. 7A —EXCISE.—DISTRICT EXECUTIVE ESTABLISHMENT.

Vide APPENDIX, PAGE 69.

	Numbers.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment—	5	5	Inspectors and Sub-Inspectors, 3 (40—80), 2 (40—60) . . .	3,884		3,560		3,644		5,370	
	5	5	Clerks, 1 (25), 4 (20) . . .	1,260		1,310		1,260		1,282	
	20	19	Servants, 10 (9), 9 (8) . . .	1,944		1,950		2,052		1,923	
	1	1	Superintendent (150) . . .	1,800		1,750		1,800		...	
			Temporary Establishment . . .	...		100		...		...	
			Lump provision for reorganization . . .	7,800		...		...		...	
					16,688		8,670		8,756		8,575
Allowances— Supplies and Services— Contingencies—			Travelling Allowance . . .	3,250		1,970		3,200		1,796	
			Compensation for dearness of food . . .	260		50		200		...	
					3,510		2,020		3,400		1,796
			Rewards . . .		2,500		1,500		1,500		356
			Service Postage and Telegram Charges . . .	175		100		200		95	
			Other Charges . . .	1,300		1,710		1,200		2,455	
			Opium detective Establishment Contingencies . . .	...		...		4,000		95	
					1,475		1,810		5,400		2,645
			For rounding . . .		24,173				19,056		
					173				56		
			Total . . .		24,000		14,000		19,000		13,372

10.—ASSESSED TAXES. (a)

	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
		Rs.	Rs.	Rs.	Rs.
Collection of Income-Tax . . . . .	10A	1,000	1,000	1,000	1,164
Imperial . . . . .		1,000	1,000	1,000	582
Special . . . . .		...	...	...	582

DETAILED ACCOUNT No. 10A.—ASSESSED TAXES.—Collection of Income-Tax.

	Numbers.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment—	1	1	Clerks, 1 (25) . . .	300		420		300		561	
			Temporary Establishment . . .	548		450		548		493	
					848		870		848		1,054
Allowances—			Travelling Allowance . . .	110		100		110		110	
			Compensation for dearness of food . . .	38		30		32		...	
Contingencies—					148		130		142		110
			Other Contingencies . . .		13		...		13		...
			For rounding . . .		1,009				1,003		
					9				3		
			Total . . .		1,000		1,000		1,000		1,164

11.—FOREST.

	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
		Rs.	Rs.	Rs.	Rs.
A.—Conservancy and Works . . . . .	11A	60,500	76,300	64,000	66,352
B.—Establishments . . . . .	11B	62,500	63,700	62,000	55,821
TOTAL . . . . .		1,23,000	1,40,000	1,26,000	1,22,173
Imperial . . . . .		61,000	70,000	63,000	61,087
Special . . . . .		62,000	70,000	63,000	61,086

(a) The estimates are received through the Revenue Commissioner, and the contingent expenditure is controlled by him.

## DETAILED ACCOUNT No. 11A.—FOREST.—A—CONSERVANCY AND WORKS.

SUMMARY.		Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Timber and other produce removed from the forests by Government Agency . . . . .		18,270		22,800		18,500		19,086	
II.—Timber and other produce removed from the forests by Consumers or Purchasers . . . . .		450		450		450		419	
III.—Confiscated Drift and Waif Wood . . . . .		250		330		20		415	
V.—Rent of leased forests and payments to Shareholders in forests managed by Government . . . . .		25,000		30,000		25,000		30,235	
VI.—Live and stock . . . . .		800		800		800		1,039	
VII.—Communications and Buildings . . . . .		10,830		16,020		14,930		11,435	
VIII.—Demarcation improvement and extension of forests . . . . .		3,150		2,290		2,650		1,726	
IX.—Miscellaneous . . . . .		1,750		3,610		1,650		1,937	
<b>TOTAL</b>			60,500		76,300		64,000		66,352
DETAILS.									
I.—Timber and other produce removed from the Forests by Government Agency—									
Timber . . . . .		870		2,600		1,100		1,698	
Firewood and Charcoal . . . . .		17,400		20,200		17,400		17,368	
Grass and other minor produce . . . . .		...		...		...		20	
<b>Total Timber, etc., by Government Agency</b>			18,270		22,800		18,500		19,086
VII.—Communications and Buildings—									
Roads and Bridges . . . . .		7,550		9,950		8,250		4,341	
Buildings . . . . .		3,120		5,900		6,520		6,900	
Other works . . . . .		160		170		160		194	
<b>Total Communications and Buildings</b>			10,830		16,020		14,930		11,435
VIII.—Demarcation improvement and extension of Forests—									
Demarcation . . . . .		600		530		500		449	
Sowing and Planting . . . . .		50		10		50		5	
Protection from Fire . . . . .		1,350		1,050		1,350		1,081	
Other works . . . . .		1,150		700		750		191	
<b>Total Demarcation, etc.</b>			3,150		2,290		2,650		1,726
IX.—Miscellaneous—									
Law Charges . . . . .		100		100		100		201	
Other Charges . . . . .		1,650		3,510		1,550		1,736	
<b>Total Miscellaneous</b>			1,750		3,610		1,650		1,937

## DETAILED ACCOUNT No. 11B.—FOREST.—B—ESTABLISHMENTS.

	Numbers			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries—	1	1	(b) Superior Officers—								
	2	2	Deputy Conservator—	14,400				13,800			
			II grade, 1 (1,200) . . . . .	3,600				3,600			
			Extra do. 2 (150) . . . . .		18,000		22,910	17,400		16,520	
	7	7	(c) Subordinate Forest and Depot Establishment—								
	6	5	Forest Rangers, 1 (125), 1 (100),	6,660				6,660			
	23	23	2 (80), 2 (60), 1 (50) . . . . .	2,040				2,040			
	126	126	Deputy Rangers, 2 (30), 1 (40), 2 (35)	5,760				5,760			
			Foresters, 9 (20), 5 (15), 9 (25) . . . . .								
			Forest Guards, 28 (10), 42 (9), 56 (8) . . . . .	13,272				13,608			
Allowances—	5	4	(d) Office Establishment—		27,732		23,050	23,068		23,421	
	4	4	Clerks, 1 (100), 1 (50), 1 (40), 1 (30)	2,640				3,120			
			Peons, 2 (7), 2 (8) . . . . .	360				360			
			Temporary Establishment . . . . .	1,500				1,500			
					4,500		4,110	4,980		4,018	
			(e) Deputation and Special Allowances—								
			Hill Allowance . . . . .		700		600	700		607	
			Travelling Allowances—								
			b. Superior Officers . . . . .	3,500		4,430		3,500		3,399	
			c. Subordinate Forest and Depot Establt. . . . .	3,200		3,740		3,200		3,978	
Contingencies—			d. Office Establishment . . . . .	300		460		300		387	
					7,000		8,630	7,000		7,764	
			a. Stationery . . . . .	150		230		100		40	
			b. Carriage of Tents and Records . . . . .	800		1,300		800		1,032	
			c. Rents, Rates and Taxes . . . . .	500		430		500		369	
			d. Official Postage . . . . .	700		850		700		601	
			f. Sundries . . . . .	1,950		1,590		1,900		1,440	
					4,100		4,400	4,000		3,491	
					62,032			62,148			
					468			148			
For rounding											
<b>Total</b>					62,500		63,700	62,000		55,821	

## NORTH-WEST FRONTIER PROVINCE—EXPENDITURE.

## 12.—REGISTRATION. (a)

	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
		Rs.	Rs.	Rs.	Rs.
District Charges	12A	12,000	11,000	11,000	10,743
		6,000	6,000	6,000	5,371
Imperial Special		6,000	5,000	5,000	5,372

(a) The estimates are received through the Revenue Commissioner, by whom the contingent expenditure is controlled.

DETAILED ACCOUNT No. 12A.—REGISTRATION.—DISTRICT CHARGES.

Fide APPENDIX, PAGE 68.

	Numbers.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment	19	18	Clerks, 2 (30), 1 (25), 8 (20), 3 (15), 2 (10), 2 (5), 3 allowances @ 5	4,020		3,760		3,720		3,563	
	4	1	Servants, 1 (9), 3 (8)	396		400		396		388	
			Clerks paid from copying fees	140		110		140		98	
					4,556		4,270		4,256		4,049
Allowances—			Commission to Sub-Registrars (b)	6,600		6,340		6,300		6,408	
			Travelling Allowance	90		50		90		19	
			Compensation for dearness of food	180		50		175		...	
					6,870		6,440		6,565		6,427
Contingencies—			Service Postage and Telegram Charges	20		20		20		18	
			Office Expenses and Miscellaneous	405		260		350		243	
			Pay of menials	...	425	10		...		6	
						290			370		267
					11,851				11,191		
			For rounding		149				191		
			Total		12,000		11,000		11,000		10,743

(b) Certain percentages of the fees collected are allowed to Assistant and Extra Assistant Commissioners when not in charge of Treasuries and to Cantonment Magistrates.

## 18.—GENERAL ADMINISTRATION.

	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
		Rs.	Rs.	Rs.	Rs.
Salary of the Chief Commissioner (3,833-5-4)		(a) 46,000	(a) 49,300	(a) 52,700	(a) 52,667
Staff and Household of the Chief Commissioner	18A	20,500	20,800	20,800	33,429
Tour Expenses	18B	33,500	23,900	35,000	54,166
Civil Secretariat	18C	1,31,700	1,19,500	1,31,000	1,19,121
Military Secretariat	18D	21,600	21,600	21,600	23,763
Revenue Commissioner	18E	84,700	80,900	85,900	81,272
Royal Visit and the Delhi Coronation Durbar		...	...	...	—1
TOTAL		3,38,000	3,16,000	3,47,000	3,64,422
Imperial		2,32,000	2,21,000	2,38,000	2,47,404
Special		1,06,000	95,000	1,09,000	1,17,018

DETAILED ACCOUNT No. 18A.—GENERAL ADMINISTRATION.—STAFF AND HOUSEHOLD OF THE CHIEF COMMISSIONER.

	Numbers.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries—	1	1	Personal Assistant to Chief Commissioner (750)	9,000		9,000		8,925		7,504	
			Pushtu Allowance	1,200		1,200		1,200		400	
					10,200		10,200		10,125		7,904
Establishment—	2	2	Servants, (18), 1 (30)	...	576	...	570	...	576	...	146
Allowances, etc.—			Hill Journey Allowance	10		...		...		...	
			Sumptuary Allowance of Chief Commissioner	6,000		6,000		6,000		6,000	
			Furniture Allowance	3,590		4,000		4,043		16,192	
			Compensation for dearness of food	72		...		72		...	
			Miscellaneous	60		30		...		3,187	
					9,732				10,115		
					20,508		10,080		20,816		25,379
			For rounding		8				16		
			Total		20,500		20,800		20,800		33,429

(a) Includes Rs. 82,01,700 and 1,667 on account of Exchange Compensation Allowance.



## DETAILED ACCOUNT No. 18B.—GENERAL ADMINISTRATION.—TOUR EXPENSES.

	Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Chief Commissioner and Private Secretary—								
Travelling Allowance	...		150		...			
Railway and Bullock Train charges and other carriage charges	2,000		1,250		2,000		46,716	
Keep of Elephants and Camels	...		...		700		...	
Maintenance of Motor Cars	3,000		3,000		3,000		...	
Purchase of Furniture	6,000		6,000		6,000		55	
Miscellaneous	850		...		1,800		200	
Civil Secretariat—								
Travelling and Deputation Allowances of Establishments	11,700		8,500		11,500		6,474	
Miscellaneous	10,000		5,000		10,000		721	
	33,550				35,000			
For rounding	50				...			
Total		33,500		23,900		35,000		54,166

## DETAILED ACCOUNT No. 18C.—GENERAL ADMINISTRATION.—CIVIL SECRETARIAT.

	Numbers.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Salaries—</b>	1	1	Secretary to Chief Commr. (2,350)	23,200		27,500		27,000		26,963	
	2	2	Assistant Secretariat to Chief Commissioner, 1 (1,150), 1 (510)	19,368				15,360			
	1	1	Native Assistant (300)	3,600		18,300		3,000		20,766	
	1		Exchange Compensation Allowance	...		...		...		76	
			Pushtu Allowance	1,152		1,070		1,200		1,481	
			<b>English Office.</b>		52,320		46,870		46,560		49,286
<b>Establishment—</b>	1	1	Registrar (400—20—500)	6,000				6,000			
	1	1	Superintendent (250—20—350)	4,200				4,200			
	1	...	Stenographer (180—250)	...				2,160			
	1	1	Head Assistant Superintendent (160—8—200)	2,400				2,392			
	4	4	Clerks, Class IV (110—8—150)	6,720				6,528			
	...	1	Ditto (100—5—125)	1,260		35,180		...		35,140	
	1	1	Ditto V (75—5—100)	1,140				1,080			
	4	4	Ditto VI (55—4—75)	3,360				3,264			
	9	9	Ditto VII (35—3—50)	5,040				4,968			
	5	6	Ditto VIII (25—2—35)	2,112				1,788			
	3	3	Clerks to Staff, 1 (175—5—200), 1 (50—5—75), 1 (25—2—35)	3,409				3,044			
	41	44	Servants, 4 (12), 2 (11), 2 (10), 32 (9), 1 (25), 2 (7), 1 (15)	5,184		5,220		4,886		5,204	
			Temporary Establishment	432		150		1,032		269	
			For revision of Establishment	10,000		3,000		10,000		...	
			Bonus	...				...		—13	
<b>Allowances—</b>			Travelling Allowance of Officers	...	51,257	...	43,550	...	51,292	...	40,600
			Travelling Allowance to Establishment	...		...		...		...	
			Hill Journey Allowances	3,580		4,480		3,580		4,663	
			Compensation for dearness of food	608		150		1,062		—10	
					4,188		4,630		4,642		4,653
<b>Contingencies—</b>			Rents, Rates, and Taxes	2,350		1,550		2,850		384	
			Service Postage and Telegram Charges	11,300		11,300		15,300		8,218	
			Purchase of Books and Periodicals	1,500		1,490		1,500		1,711	
			Hill Journey Charges	1,500		1,330		1,200		1,373	
			Miscellaneous	7,140		8,430		7,463		12,719	
			Pay of menials	252		350		252		177	
					24,042		24,450		23,562		24,582
			For rounding		1,31,807				1,31,056		
					107				56		
<b>Total</b>					1,31,700		1,19,500		1,31,000		1,19,121

NORTH-WEST FRONTIER PROVINCE—EXPENDITURE.

DETAILED ACCOUNT No 18D—GENERAL ADMINISTRATION—MILITARY SECRETARIAT.

	Numbers.			Budget Estimate 1914-15		Revised Estimate, 1913-14		Budget Estimate, 1913-14.		Accounts, 1912-13	
	1913-14	1914-15		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	1	1									
Salaries—			Inspecting Officer (1,800)		21,600		21,600		21,600		23,671
			Exchange Compensation Allowance		..						97
			Total		21,600		21,600		21,600		23,768

DETAILED ACCOUNT No 18E—GENERAL ADMINISTRATION.—REVENUE COMMISSIONER. (a)

Salaries—	1	1	Revenue Commissioner (2,750)	33,000		33,000		33,000		33,000	
	1	1	Personal Assistant to Revenue Commissioner (300)	3,600		3,600		3,600		2,900	
	1	1	Exchange Compensation Allowance	1,667		1,670		1,667		1,667	
					38,267		38,270		38,267		37,567
<b>English Office.</b>											
Establishment—	3	1	Superintendent, 1 (250)	3,000				6,624			
	3	6	Clerks, 3 (110—8—150), 3 (80—6—110)	8,472				5,136			
	3	8	„ 3 (60—4—80), 5 (35—4—55)	4,884				2,880			
	11	5	„ 5 (30—1—35)	1,836		20,900		4,320		19,839	
	2	2	Local Funds Clerks, 1 (60—4—80), 1 (35—4—55)	1,620				1,572			
<b>Vernacular Office.</b>											
	4	1	Clerks, 1 (50), 1 (60), 1 (40), 1 (35)	2,220				2,220			
			Temporary Establishment	84		80		194		906	
	16	17	Servants, 2 (12), 1 (10), 2 (7), 12 (9)	1,872		1,700		1,788		1,648	
			Provision of Establishment	405							
			Room-rooms Charges, Temporary Establishment							67	
			Bonus							—25	
				24,393				24,734			
<b>Deduct—Recoverable from District and Municipal Funds</b>											
				1,750				1,750			
Allowances					22,643		22,770		22,984		22,435
			Travelling Allowance of Officers	300		300		300		1,918	
			Ditto of Establish	1,200		1,160		1,200		1,068	
			Fixed Travelling Allowance	3,000		3,000		3,000		1,250	
			Local Allowance			..				100	
			Hill Journey Allowances	1,400		1,400		1,400		588	
			Compensation for dearness of food	400		..		400			
Contingencies—					6,300		5,860		6,300		4,924
			Contract Contingencies	4,000		5,100		4,000		5,281	
			Service Postage and Telegram Charges	5,500		5,080		5,500		4,002	
			Telephone Charges	300		300		300			
			Cost of Books, etc.	500		280		500		276	
			Purchase of tents			..		..		2,847	
			Tour charges	600		600		600		575	
			Miscellaneous	2,400		2,470		3,250		3,049	
			Pay of menials	168		170		168		316	
			Purchase of Type-writer	4,000	17,468	..	14,000	4,000	18,318	..	16,346
					84,678				85,869		
			For rounding		22				31		
			<b>Total</b>		84,700		80,900		85,900		81,272

(a) The contingent expenditure is under the control of the Revenue Commissioner.



## 19A. LAW AND JUSTICE—COURTS OF LAW.

	Detailed Account No	Budget Estimate, 1914-15	Revised Estimate, 1913-14	Budget Estimate, 1913-14	Accounts 1912-13
Law Officers	19Aa	Rs 12,400	Rs 11,600	Rs 9,200	Rs 23,178
Judicial Commissioner	19Ab	56,300	55,500	57,000	54,705
Civil and Sessions Courts	19Ac	1,89,400	1,82,800	1,79,900	1,78,490
Criminal Courts	19Ad	3,74,500	3,57,100	3,81,500	3,52,846
Refunds		4,400	8,000	5,400	6,727
<b>TOTAL</b>		<b>6,37,000</b>	<b>6,15,000</b>	<b>6,33,000</b>	<b>6,16,065</b>
Imperial		4,30,000	4,16,000	4,35,000	4,13,455
Provincial		2,07,000	1,99,000	1,98,000	2,02,510

DETAILED ACCOUNT No 19A1—LAW AND JUSTICE—COURTS OF LAW—LAW OFFICERS.

I vide APPENDIX, PAGE 69.

	Numbers		Budget Estimate 1914-15	Revised Estimate 1913-14	Budget Estimate, 1913-14	Accounts, 1912-13
	1913-14	1914-15	Rs.	Rs.	Rs.	Rs.
<b>Public Prosecutors. (a)</b>						
Allowances—	2	2	2,400	2,400	2,400	2,368
			8,500	7,000	5,000	17,962
			1,100	1,400	1,200	1,650
Supplies and Services—				12,300	11,200	21,950
Contingencies—					500	561
					70	648
<b>Total</b>			<b>12,400</b>	<b>11,600</b>	<b>9,200</b>	<b>23,178</b>

a) The contingent expenditure is controlled by Divisional Judges.

DETAILED ACCOUNT No 19Ab.—LAW AND JUSTICE—COURTS OF LAW.—JUDICIAL COMMISSIONER (b)

Salaries—	1	1	Judicial Commissioner (2,750)	31,680	31,680	31,680	32,283
	1	1	Registrar, 1 (250)	3,000	3,100	3,000	3,721
	1	1	Exchange Compensation Allowance	1,600	1,600	1,600	1,600
Establishment—	1	1	Head Clerk English Office (150-5-175)	2,100		2,100	
	1	1	Clerk, 1 (50)	600		600	
	2	2	Translators, 1 (100), 1 (75)	2,100	8,000	2,100	8,301
	1	1	Reader, Vernacular Office (125)	1,500		1,500	
	4	4	Clerks, 1 (60), 1 (50), 1 (30), 1 (35)	2,100		2,100	
	11	11	Servants, 2 (12), 1 (7), 8 (9)	1,230	1,240	1,230	1,236
			Revision of Establishment	600		600	
				10,236	9,870	10,236	9,540
Allowances—			Hill Journey Allowance	475	300	475	210
			Travelling Allowance of Officers	700	700	600	763
			Ditto of Establishment	600	590	500	581
			Compensation for dearness of food	200		200	
			Local Allowances	2,880	2,880	2,880	1,656
				4,855	4,470	4,655	3,211
Contingencies—			Defence of Paupers	200	200	200	986
			Purchase of Furniture	200	300	200	77
			Repair of Furniture	50	50	50	265
			Hot and Cold Weather Charges	450	450	450	3
			Carriage of Stationery	200	200	200	9
			Cloth for Records	50	50	50	176
			Town Charges	600	600	600	30
			Paper, etc., obtained from Jails				339
			Miscellaneous	150	110	150	1,466
			Service Postage and Telegram Charges	1,500	1,100	1,500	399
			Telephone Grant	300	300	300	20
			Cost of Books, etc.	400	400	400	74
			Liveries to Peons		50	50	376
			Repairs of Tents	50	200	200	158
			Country stationery	200			
			Miscellaneous		170	168	
			Pay of menials	168		450	
			Type-writers	450			
				4,968	4,480	5,208	4,373
				56,339		57,039	
			For rounding	39		39	
<b>Total</b>				<b>56,800</b>	<b>55,500</b>	<b>57,000</b>	<b>54,765</b>

b) The contingent expenditure is controlled by the Judicial Commissioner.

DETAILED ACCOUNT No 19ac.—LAW AND JUSTICE—COURTS OF LAW.—CIVIL AND SESSIONS COURTS (a)  
*Vide* APPENDIX, PAGE 69

SUMMARY			Budget Estimate, 1914-15		Revised Estimate, 1913-14		Budget Estimate, 1913-14		Accounts, 1912-13	
			Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
Divisional and Sessions Judges			86,800		89,800		82,200		85,155	
District Judges			34,200		30,800		32,000		32,905	
Munsiffs			27,100		25,100		26,500		24,031	
Process-serving establishment			3,100		35,700		37,100		34,954	
Judicial Record-room charges			2,900		1,400		2,000		1,385	
<b>TOTAL</b>				1,89,400		1,82,800		1,79,900		1,70,400
DETAILS										
Divisional and Sessions Judges.										
Salaries—	Numbers									
	1913-14	1914-15								
	3	3	Divisional Judges 1 (2,400) 1 (2,250)* 1 (1,500)* for one month & 6 days	56,448	61,030	52,728	55,978			
	2	2	Local allowance	3,528	3,530	3,600	3,133			
			Language allowance				150			
Establishment—	2	2	Clerks of Court (100—200)	3,600	59,976	64,560	56,328	59,261		
	3	3	Translators (50—100)	2,700		3,600				
	2	2	Readers (50—100)	2,400		2,700				
	3	3	Clerks (50—100)	2,520		2,400				
	6	6	Clerks 1 (50) 2 (25) 2 (30), 1 (40)	2,520		2,460				
	8	10	Servants 2 (8) 2 (9), 4 (10), 2 (12)	1,176	1,040	2,520	976			
	2		Temporary Establishment	...	80	258	561			
				14,916	16,260	14,856	10,355			
Allowances—			Travelling Allowance of Officers	2,600	1,850	2,300	2,307			
			Ditto of Establish	1,600	1,010	1,620	1,096			
Contingence—			Compensation for loss of food	162		162				
			Petty Construction and repairs				11			
			Contract Contingencies—		1,312	2,560	402	3,411		
			Purchase of Furniture	300		400	31			
			Repair of Furniture	10		40	120			
			Hot and Cold Weather Charges	600		700	855			
			Cloth for Records	0		90	53			
			Miscellaneous	130		110	89			
			Livestock	100			150			
			Service Postage and Telegram Charges	2,000	2,040	2,438	2,134			
			Stationery	70	700	70	82			
			Town Charges	900	620	500	503			
			Rents, rates and taxes		80	85	66			
			Cost of Books, etc	363	200	367	83			
			Miscellaneous	313	760	275	896			
			Pay of menials	210	160	72	168			
			Difference of prices of persons accused							
			Capital office	900	734	6,120	900	6,125		
					200		82,31			
							23			
			For rounding							
			Total Divisional and Sessions Judges		800	89,800	82,300	85,155		
Salaries	1	1	District Judges.							
			1st 1 (2,250) 2nd 1 (1,500)	15,000	1,060	13,000	15,492			
Establishment—	7	7	Clerks of Courts and Readers (50—100)	6,000	15,000	14,060	15,492			
	5	5	Mechanics 1 (30), 1 (20)	1,800		6,000				
	7	7	Servants 2 (9), 5 (8)	696		1,650	8,609			
Allowances—			Pushu and buluchi Allowances to District Judges and Extra Judicial Assistant Commissioners (100)	1,200	8,976	9,030	689	9,298		
			Travelling Allowances of Officers	1,75	1,200	1,200	1,338			
			Ditto of Establish	1,054	680	1,275	490			
			Local allowance	600	510	554	619			
			Compensation for loss of food	138	30	1,200	1,215			
Supplies and Services			Petty Construction and Repair		3,767	3,620				
			Contract Contingencies—		1,325		4,331	3,662		
Contingencies—			Purchase of Furniture	200		200	215			
			Repair of Furniture	60		60	17			
			Hot and Cold Weather Charge	431		431	390			
			Cloth for Records	30		30	16			
			Miscellaneous	314		235	173			
			Cost of Books, etc	879	530	579	535			
			Repair, etc, of Furniture	68	90	93	81			
			Hot and Cold Weather Charges	474	350	314	473			
			Town Charges	94	90	124	162			
			Cloth for Record	26	20	31	12			
			Livestock	35		148	49			
			Purchase of Furniture	402	200	257	353			
			Service Postage and Telegram Charges							
			Rents, Rates, and Taxes	1,560	1,660	1,530	1,550			
			Other Petty charges	526	200	281	200			
			Pay of menials	72	80	72	265			
							72			
				5,161		4,090	4,685			
			For rounding							
			Total District Judges	34,229		31,992	32,965			
				29		8				
				34,200	30,800	32,000				

(a) The contingent expenditure is controlled by Divisional Judges.

DETAILED ACCOUNT No 19Ac —LAW AND JUSTICE—COURTS OF LAW.—CIVIL AND SESSIONS COURTS—*contd*  
*V.de* APPENDIX PAGES 68 AND 69

	Numbers			Budget Estimate, 1914-15		Revised Estimate, 1913-14		Budget Estimate, 1913-14		Accounts, 1912-13	
	1913-14	1914-15		Rs	Is	Rs	Is	Rs	Is	Rs	Is
<i>Salaries</i>	1	2	<b>Munsiffs.</b>								
	2	1	Munsiff, 1st grade (250)	6,000				3,000			
	2	2	" 2nd " (200)	2,400		1,860		1,800		11	518
	2	2	" 3rd " (175)	4,200				4,200			
	2	2	" 5th " (150)	3,000				3,800			
					16,200		15,860		15,600		14,815
<i>Establishment</i>	15	14	Clerks, 7 (10), 1 (20), 6 (25)	5,400		5,840		5,580		5,600	
	10	10	Servants, 1 (9), 6 (8), 3 (7)	930		1,170		930		1,008	
	2	2	Temporary Establishment, (20), (9)	348				348		264	
<i>Allowances</i>			Travelling Allowance of Officers	1,425	6,654	600	7,010	1,125	6,861	1,008	6,867
			Ditto of Estab	309		60		309		109	
			Compensation for dearness of food	293		50		293			
<i>Contingencies</i>			Cost of Books, etc.	466	2,027	100	710	366	2,027	78	1,117
			Agents, Rates, and Taxes	480		250		510		283	
			Service Postage and Telegram Charges	158		150		375		392	
			Office Expenses and Miscellaneous	657		616		618		394	
			Pay of menials	100	2,161	80		100		82	
							1,520		1,999		1,229
			For rounding		27,072 28				26,190 10		
			<b>Total Munsiffs</b>		27,100		25,100		26,500		24,031
<i>Establishment etc.</i>			<b>Process-serving Establishment.</b>								
			Divisional Court								
	2	2	Bailiff and Nazim (20)	450		150		160		155	
	1	4	Peons, 2 (9), 2 (8)	408		390		108		137	
			Travelling Allowance			40				17	
			Compensation for dearness of food	72				72			
			District Courts		960		880		960		99
	30	32	Bailiffs and Nazims, 2 (50), 2 (40), 1 (25), 3 (20), 16 (15), 8 (12)	7,212		6,710		6,408		6,262	
	131	131	Peons, 131 (9)	11,148		13,500		11,118		12,569	
			Travelling Allowance			50				60	
			Compensation for dearness of food	1,364		500		1,010			
	5	5	Commis. Dy Commis. Courts, etc	3,720	22,724	3,410	20,460	3,200	21,566	3,289	18,891
			Bailiffs and Nazims, 2 (66—10—8), 1 (50), 1 (73—5—4), 1,53—5—1)			10				19	
			Travelling Allowance			80		10			
			Compensation for dearness of food			50					
	25	24	Munsiffs Courts		3,720		3,610		3,210		3,308
			Bailiffs and Nazims, 12 (15), 10 (12), 1 (20), 1 (25)	4,140		4,350		1,128		4,632	
	51	51	Peons 54 (9)	5,832		6,030		5,832		7,153	
			Travelling Allowance	360		50		160		61	
			Compensation for dearness of food	660	10,992	20		638	11,858		11,846
			For rounding		38,396 4				37,091 6		
			<b>Total Process-serving Estab.</b>		38,400		35,700		37,100		34,954

DETAILED ACCOUNT No 19Ad —LAW AND JUSTICE—COURTS OF LAW.—Criminal Courts. (a)

SUMMARY							
General Establishment.				3,22,200		3,05,800	3,29,510
Judicial Establishment				52,300		51,140	51,968
Bonus							3,81,478
			For rounding				22
			<b>TOTAL</b>		3,74,500	3,57,100	3,81,500
							3,52,846
DETAILS.							
<i>Salaries—</i>	<b>General Establishment</b>						
	Dy Asst and Extra-Asst Commis.—Moiety of Salaries transferred from "3.—Land Revenue—Charges of District Administration" (page 16)						
<i>Establishment—</i>	Estab. of Dy Commis, etc.—Part cost transferred from "3.—Land Revenue—Charges of District Administration" (page 16)			1,60,740	1,60,810	1,75,863	(b) 1,60,126
<i>Allowances—</i>	Sub-divisional Allowance, moiety—see "3.—Land Revenue—Charges of District Administration" (page 16)			38,454	35,920	35,294	35,153
	Travelling Allowance of Officers			2,400	2,090	2,100	1,861
	Ditto of Estab			11,525	11,270	13,625	10,538
	Local Allowance			6,500	8,570	6,500	8,136
	Compensation for dearness of food			1,200	1,000	1,200	1,078
				3,328	500	2,301	4
				24,953	23,790	25,726	21,617
	Carried over			2,30,147	2,20,320	2,30,883	2,16,926

(a) The contingent expenditure is controlled by Divisional Judges.

(b) Includes Rs. 22 on account of Exchange Compensation Allowance.

DETAILED ACCOUNT No. 19Ad.—LAW AND JUSTICE—COURTS OF LAW.—CRIMINAL COURTS—continued.									
Vide APPENDIX, PAGE 68.									
		Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
General Establishment—contd.									
Brought forward			2,30,147		2,20,320		2,36,883		2,16,926
Supplies and Services—	Diet and Road Money to Witnesses	22,000		20,490		23,667		19,920	
	Petty construction and repairs	...		...		...		663	
	Conveyance of Corpses and Wounded Persons	...		190		221		247	
	Expenses of Jirgas	18,185		19,160		16,095		18,802	
	Fees for conducting post-mortem examinations	810		750		915		688	
	Purchase of Tents	1,635		450		1,850		404	
			42,630		41,040		42,748		40,724
Contingencies—	Repair of Furniture	333		400		333		473	
	Repair of Tents	404		500		404		633	
	Hot and Cold Weather Charges	2,311		2,960		2,520		3,097	
	Cloth for Records	202		200		202		126	
	Petty Miscellaneous Charges	400		200		400		118	
	Pay of menials	1,124		1,030		1,101		902	
	Purchase of Furniture	4,158		3,790		3,050		3,213	
	Office Expenses and Miscellaneous (Class B).	6,483		7,339		6,518		4,915	
	Liveries to peons	314		250		719		250	
	Rents, Rates and Taxes	410		490		460		576	
	Tour Charges	4,506		2,860		4,524		3,243	
	Service Postage and Telegram Charges	24,030		20,020		24,395		23,356	
	Station-writing	2,500		2,460		2,223		2,296	
	Other Charges (C. Contingencies)	1,650		1,500		1,800		1,559	
	Telephone Charges	535		310		600		...	
			49,390		44,300		49,872		44,732
For rounding			3,22,167						
			33						
Numbers.			3,22,200		3,44,600		3,29,510		3,02,412
Establishment	Total General Establishment								
	1913-14.	1914-15.							
	Judicial Establishment.								
	28	28	Readers and Clerks, 3 (70), 5 (65), 1 (60), 9 (55), 10 (50)	19,080		19,320			
	76	79	Readers and Clerks, 8 (30), 13 (25), 51 (20), 2 (15), 1 (29), 1 (20) for 7 months	20,588	13,290			41,852	
	16	15	Servants, 7 (8), 8 (9), 1 allowance at 24	1,560	1,500			1,441	
	22	24	Hony. Magto's Mohurris and servants, 1 (50), 1 (25), 13 (20), 7 (8), 2 (9)	4,908	4,510			4,411	
	Temporary Establishments		...		1,350			2,013	
	Record-Room Charges		671		790			768	
	Judicial Establishment and contingencies of Loi-Shilman Railway		5,550				5,550		
			52,357				51,848		
	For rounding		57				120		
	Total Judicial Establishment			52,300		51,440		51,968	50,485

19B.—LAW AND JUSTICE—JAILS. (a)

		Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
			Rs.	Rs.	Rs.	Rs.
Jails		19Ba	1,86,300	1,74,800	1,46,900	1,41,490
Jail Manufactures		19Bb	20,700	20,200	14,100	10,264
Refunds			...	...	...	25
TOTAL			2,07,000	1,95,000	1,61,000	1,51,779
Imperial			1,03,000	97,000	80,000	75,889
Special			1,04,000	98,000	81,000	75,890

(a) The contingent expenditure is controlled by the Chief Medical Officer. The Jailors, Matrons, Sub-Assistant Surgeons, Compounders and all other jail servants are entitled to free quarters.

## DETAILED ACCOUNT No. 19Ba.—LAW AND JUSTICE—JAILS.—JAILS.

Vide APPENDIX, PAGE 69.

SUMMARY.		Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment—									
SUPERINTENDENTS		6,300		5,100		5,100		5,100	
JAILORS, DEPUTY AND ASSISTANT JAILORS		13,668		13,550		13,548		13,317	
MEDICAL ESTABLISHMENT		11,640		6,650		6,642		5,322	
WARDER ESTABLISHMENT		27,564		27,240		27,342		26,635	
MENIAL AND OTHER ESTABLISHMENTS		2,844		2,800		2,196		4,044	
BONUS		...		...		...		10	
Lump provision for Establishment required to be entertained in connection with enlarging Charsadda Lock-up		6,000		2,500		2,500		...	
			63,016		57,840		57,328		54,428
Dietary Charges		77,320		71,230		51,400		53,133	
Hospital Charges		4,800		4,250		4,600		4,743	
Clothing and Bedding of Prisoners		9,800		14,650		7,850		8,145	
Sanitation Charges (District Jails)		800		1,000		800		711	
Charges for Moving Prisoners		5,200		6,110		5,080		6,381	
Miscellaneous Service and Supplies		12,863		13,840		12,839		8,994	
Travelling Allowances (District Jails)		800		800		800		906	
Contingent Charges		4,650		3,050		4,650		2,440	
Extraordinary Charges for Live-stock Tools and Plant (District Jails)		2,000		2,000		1,500		1,309	
			1,18,233		1,16,900		89,519		87,062
For rounding			51				53		
TOTAL			1,86,300		1,74,800		1,46,900		1,41,490
RE-DISTRIBUTION OF THE ABOVE—									
District Jails		1,61,308		1,53,960		1,26,738		1,22,855	
Lock-up		18,941		18,340		17,609		18,635	
Lump provision for Establishment required to be entertained in connection with enlarging Charsadda Lock-up		6,000		2,500		2,500		...	
			1,86,249				1,46,847		
For rounding			51				53		
TOTAL			1,86,300		1,74,800		1,46,900		1,41,490
DETAILS.									
Establishment.									
SUPERINTENDENTS									
District Jails—	5	5	Superintendents, 2 (150), 3 (75)	6,300	5,100	5,100	5,100		5,100
JAILORS, DEPUTY AND ASSISTANT JAILORS.									
	19	19	Jailors, 1 (170), 1 (140), 3 (75), 4 (60), 3 (40), 4 (30), 1 (20), 2 (22). Pushlu Allowance	12,948 210	12,830 240	12,828 240	12,568 249		12,817 500
TOTAL JAILORS, ETC.				13,188	13,070	13,068	13,317		13,317
MEDICAL ESTABLISHMENT.									
District Jails—	4	4	Sub-Assistant Surgeons, 1 (100), 1 (80), 2 (45)	3,240	3,240	3,240	3,984		
	5	5	Allowances to do. 2 (15), 3 (10)	720	720	720	60		
	3	3	Compounders and Dressers, 1 (18), 1 (14), 1 (12)	528	600	600	604		
			Allowance to Compounder	72	80	72	...		
			Revision of Establishment	6,000	1,350	1,350	...		
Lock-ups—	3	4	Allowance to Sub-Assistant Surgeons 2 (15), 2 (10)	600	660	420	294		
	2	3	Do. to Assistant Surgeons, 2 (10) 1 (20)	480	...	240	380		
				1,080	660	660	674		
TOTAL Medical Establishment				11,640	6,650	6,642	5,322		
WARDER ESTABLISHMENT.									
District Jails—	189	189	Warders (varying from 25 to 7)	26,316	25,990	25,992	25,658		
Lock-ups -	11	11	Warders, 1 (9), 1 (15), 1 (10-8), 1 (10), 7 (8-8)	1,248	1,250	1,350	977		
TOTAL WARDER ESTABLISHMENT				27,564	27,240	27,342	26,635		
MENIAL AND OTHER ESTABLISH- MENTS.									
District Jails—	5	5	Matrons, 4 (16), 1 (15)	948	900	900	964		
	7	7	Servants, 1 (10), 2 (8), 1 (3), 1 (2), allowances, 2 (1)	396	400	396	395		
			Contingent Guards	1,500	1,500	900	2,567		
Lock-ups—			Servants (varying from 6 to 3)	2,844	2,800	2,196	3,026		
				...	...	...	118		
TOTAL Menial and other Establish- ments				2,844	2,800	2,196	4,044		

DETAILED ACCOUNT No. 19Ba.—LAW AND JUSTICE—JAILS—JAILS—continued.									
		Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Dietary Charges.</b>									
District Jails—	Rations (1,633 Prisoners) . . . . .	65,000		58,000		40,000		42,927	
	Miscellaneous Dietary Charges . . . . .	1,800		2,400		1,800		...	
	Garden and Agricultural expenses . . . . .	500		800		500		...	
			67,300		61,200		42,300		42,927
Lock-ups—	Rations (200 Prisoners) . . . . .		10,020		10,030		9,100		10,506
	<b>Total Dietary Charges</b> . . . . .		77,320		71,230		51,400		53,433
<b>Hospital Charges.</b>									
District Jails—	Sick diet and extras for Patients . . . . .	2,700		2,750		2,500		2,293	
	Medicines and Hospital equipment . . . . .	2,100		1,500		2,100		2,450	
	<b>Total Hospital Charges</b> . . . . .		4,800		4,250		4,600		4,743
<b>Clothing and Bedding of Prisoners.</b>									
District Jails—	District Jails (1,450 Prisoners) . . . . .	8,800		13,600		6,800		7,516	
Lock-ups—	Lock-ups (200 " ) . . . . .	1,000		1,050		1,050		629	
	<b>Total Clothing, etc.</b> . . . . .		9,800		14,650		7,850		8,145
<b>Charges for moving Prisoners.</b>									
District Jails—	Transfer charges or road subsistence for Convicts and under-trial Prisoners . . . . .	3,400		4,600		3,400		4,394	
	Transportation charges . . . . .	200		40		200		33	
			3,600		4,640		3,600		4,427
Lock-ups—	Transfer charges and road subsistence for Convicts and under-trial Prisoners . . . . .		1,600		1,500		1,480		1,954
	<b>Total Charges for moving Prisoners</b> . . . . .		5,200		6,140		5,080		6,381
<b>Miscellaneous Services and Supplies.</b>									
District Jails—	Lighting . . . . .	2,200		1,980		2,200		1,422	
	Disciplinary Charges . . . . .	500		600		500		480	
	Uniforms and equipment of Warders . . . . .	3,200		5,000		3,200		1,978	
	Money payments as rewards for recapture and service . . . . .	300		150		300		139	
	Execution Charges . . . . .	150		150		150		143	
	Other Miscellaneous Services and Supplies . . . . .	2,000		2,000		2,000		1,485	
	Compensation for cleanness of food . . . . .	1,000		500		1,000		133	
	Petty construction and Repairs . . . . .	...		...		...		3	
Lock-ups—	Lighting . . . . .	450	9,350	450	10,470	420	9,350	502	5,783
	Other Miscellaneous Services and Supplies . . . . .	460		420		490		475	
	Compensation for cleanness of food . . . . .	194		100		194		19	
	Pay of menials . . . . .	2,409		2,400		2,385		2,215	
			3,513		3,370		3,489		3,211
	<b>Total Miscellaneous Services, etc.</b> . . . . .		12,863		13,840		12,839		8,994
<b>Contingent Charges.</b>									
District Jails—	Service Postage and Telegram Charges . . . . .	1,000		1,000		1,000		1,060	
	Current Office Expenses . . . . .	250		250		250		146	
	Office Furniture . . . . .	200		100		200		143	
	Registers and Stationery . . . . .	50		50		50		...	
	Rents, Rates, etc. . . . .	3,000		1,500		3,000		920	
	Telephone Charges . . . . .	150		150		150		75	
	Pay of menials . . . . .	...		...		...		30	
Lock-ups—	Office Expenses . . . . .		4,650		3,050		4,650		2,374
			...		...		...		66
	<b>Total Contingent Charges</b> . . . . .		4,650		3,050		4,650		2,440
DETAILED ACCOUNT No. 19Bb.—LAW AND JUSTICE—JAILS.—JAIL MANUFACTURES.									
SUMMARY.									
Menial and other Establishments . . . . .		552		550		552		292	
Supplies and Services . . . . .		18,000		17,600		12,230		8,463	
Contingencies . . . . .		2,100		2,050		1,310		1,509	
		20,652				14,092			
For rounding . . . . .		48				8			
			20,700		20,200		14,100		10,264

DETAILED ACCOUNT No. 19Bb.—LAW AND JUSTICE—JAILS.—JAIL MANUFACTURES—*continued*.

Vide APPENDIX, PAGE 69.

	Numbers			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>District Jail</i>	3	3	<b>Mental and other Establish- ment.</b>								
			Paper-makers, Weavers, and Dyers, 2 (6), 1 (9)	252		250		252		292	
			Temporary Establishment	300		300		300		...	
			<b>Total Mental and other Es- tablishments</b>		552		550		552		292
			<b>Supplies and Services.</b>								
Purchase of Raw Materials— District Jails					18,000		17,600		12,230		8,463
			<b>Contingencies.</b>								
Miscellaneous Charges— District Jails					2,100		2,050		1,310		1,509

## 20.—POLICE. (a)

	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
		Rs.	Rs.	Rs.	Rs.
Superintendence	20A	61,900	59,000	61,500	63,475
District Executive Force	20B	10,25,100	10,00,300	10,02,100	9,71,509
Criminal Investigation Department	20C	54,100	48,100	53,100	43,861
Special Police	20D	6,27,700	5,87,200	6,20,800	4,88,813
Railway Police		38,400	...	...	...
Cattle Pounds	20E	3,800	3,600	3,800	6,911
Miscellaneous		1,500	1,600	1,300	1,436
Refunds		500	200	400	152
		18,13,000		17,43,000	
<b>TOTAL</b>		18,13,000	17,00,900	17,43,000	15,76,157
<b>Imperial</b>		9,07,900	8,50,000	8,72,000	7,88,078
<b>Special</b>		9,06,000	8,50,000	8,71,000	7,88,079

(a) All members of the Police Force, except those employed as office clerks, get free quarters.

## DETAILED ACCOUNT No. 20A.—POLICE—SUPERINTENDENCE (b).

				Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Salaries—</i>	1	1	Inspector-General (2,000)	24,000		24,000		24,000		24,000	
	1	1	Personal Asst. to Inspector-Genl. (700 + Local 150 + Pushtu Allow- ance)	10,200		9,080		10,200		8,400	
<i>Establishment—</i>	1	1	Exchange Compensation Allowance	1,500	35,700	1,890	34,970	2,025	36,225	2,025	34,425
	1	1	Head Clerk (200)	2,400				2,400			
	1	1	Clerk (175)	2,100				2,100			
	7	7	Clerks, 1(100), 1(80), 2(70), 2(60), 1(50)	5,880		11,610		5,880		12,671	
	6	6	Clerks, 4 (20), 1 (15), 1 (17½)	1,350				1,350			
	16	16	Servants, 12 (9-8), 2 (11), 2 (9)	1,848		480		1,848		470	
				13,578		12,090		13,578			13,141
<i>Allowances—</i>			Travelling Allowance of Officers	2,500		1,700		2,500		1,951	
			Ditto of Establishment	700		530		700		682	
			Hill Journey Allowances	200		150		250		147	
			Pushtu Allowances	1,200		540		1,200		1,100	
			Local allowance	...	4,600	1,650	4,570	...	4,650	1,900	5,780
<i>Contingencies—</i>			Service Postage and Telegram Charges	3,800		3,320		3,000		3,196	
			Rents, Rates and Taxes	1,000		1,320		1,000		1,391	
			Hill Journey Charges	100		90		100		10	
			Purchase and Repair of Tents	500		...		500		2	
			Hot and Cold Weather Charges	400		270		400		253	
			Purchase and Repair of Furniture	200		550		200		536	
			Subscriptions to Periodicals	500		270		200		252	
			Purchase of Books, etc.	1,300		1,400		300		9,544	
			Other Contingent Charges	168		150		1,216		140	
			Pay of menials	...		...		168		—5,195	
			Telephone charges	...		...		...			
				7,968		7,370		7,084			
				61,840				61,537			
				54				37			
			<b>Total</b>	61,900		59,000		61,500			63,475

(b) The Contingent expenditure of the office of the Inspector-General of Police is controlled by the Inspector-General himself.



## DETAILED ACCOUNT No 20B. —POLICE.—District Executive Force. (a)

Vide APPENDIX, PAGE 69.

SUMMARY		Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>District Police—</b>									
SALARIES		97,575		1,06,400		1,05,525		1,03,010	
POLICE FORCE		6,11,564		6,03,300		6,14,158		6,03,306	
ALLOWANCES		1,20,264		1,15,260		1,15,480		94,107	
SUPPLIES AND SERVICES		1,00,978		92,670		98,421		90,749	
CONTINGENCIES		51,230		55,850		45,188		51,116	
LUMP PROVISION FOR ADDITION TO DISTRICT POLICE FOR ARMED GUARDS		17,064		...		...		...	
<b>Other Police—</b>			9,98,675		9,73,480		9,73,772		9,47,288
CONTRIBUTION TO MUNICIPALITIES FOR RELIEF FROM POLICE CHARGES			26,778		46,820		23,375		24,200
BONUS			...		...		...		21
For rounding			10,25,453		10,00,300		10,02,147		9,71,509
			353				47		
<b>Total</b>			10,25,100		10,00,300		10,02,100		9,71,509
<b>District Police.</b>									
<b>SALARIES.</b>									
Salaries—	1	...	1	...	1	...	1	...	1
	1	...	1	...	1	...	1	...	1
	3	...	4	...	3	...	4	...	3
	2	...	4	...	2	...	4	...	2
	6	...	6	...	6	...	6	...	6
	1	...	5	...	1	...	5	...	1
	1	...	5	...	1	...	5	...	1
	...	...	...	...	...	...	...	...	...
	...	...	...	...	...	...	...	...	...
	...	...	...	...	...	...	...	...	...
<b>Police Force—</b>									
Police Force—	1	...	1	...	1	...	1	...	1
	4	...	4	...	4	...	4	...	4
	8	...	8	...	8	...	8	...	8
	12	...	12	...	12	...	12	...	12
	6	...	6	...	6	...	6	...	6
	26	...	26	...	26	...	26	...	26
	30	...	30	...	30	...	30	...	30
	43	...	43	...	43	...	43	...	43
	21	...	21	...	21	...	21	...	21
	77	...	77	...	77	...	77	...	77
<b>Allowances—</b>									
Allowances—	151	...	151	...	151	...	151	...	151
	201	...	201	...	201	...	201	...	201
	154	...	154	...	154	...	154	...	154
	3278	...	3278	...	3278	...	3278	...	3278
	...	...	...	...	...	...	...	...	...
	...	...	...	...	...	...	...	...	...
	...	...	...	...	...	...	...	...	...
	...	...	...	...	...	...	...	...	...
	...	...	...	...	...	...	...	...	...
	...	...	...	...	...	...	...	...	...

(a) The Contingent expenditure is controlled by the Inspector General of Police.



DETAILED ACCOUNT No. 20B.—POLICE—DISTRICT EXECUTIVE FORCE—*continued.*

		Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Supplies and Services—</i>	<b>SUPPLIES AND SERVICES.</b>								
	Horse Equipment . . . . .	1,092		7,420		1,085		8,777	
	Foot do. . . . .	8,006		...		7,756		...	
	Rewards to Zaildars . . . . .	...		2,020		...		1,032	
	Clothing . . . . .	40,030		34,110		33,780		33,250	
	Arms and Accoutrements (including Ordnance Stores) . . . . .	...		3,830		...		2,983	
	Do. Repairs . . . . .	1,300		...		1,250		...	
	Beds, Boxes, etc. . . . .	3,000		...		3,000		...	
	Carriage of Constabulary, Escorts, etc. . . . .	17,300		17,620		17,300		17,652	
	Rewards . . . . .	12,250		7,920		11,250		7,703	
	Petty Construction and Repairs . . . . .	15,000		19,150		15,000		14,352	
	Purchase of Tents . . . . .	3,000		...		3,000		...	
	<b>TOTAL SUPPLIES AND SERVICES</b>		1,00,978		92,670		98,421		90,749
<i>Contingencies—</i>	<b>CONTINGENCIES.</b>								
	Rents, Rates and Taxes . . . . .	4,700		4,390		4,650		4,396	
	Service Postage and Telegram Charges . . . . .	23,500		23,030		20,000		22,128	
	Telephone Charges . . . . .	5,620		5,750		5,210		5,215	
	Hot and Cold Weather Charges . . . . .	1,400		1,370		1,200		1,285	
	Purchase and Repair of Furniture . . . . .	2,000		1,970		2,000		3,031	
	Cost of Books, etc. . . . .	500		270		500		244	
	Fixed Contingencies . . . . .	...		3,270		...		2,922	
	Miscellaneous . . . . .	8,300		10,350		9,000		8,227	
	Pay of menials . . . . .	3,910		4,120		2,628		2,664	
	Tour charges . . . . .	1,300		1,330		...		1,004	
	<b>TOTAL CONTINGENCIES</b>		51,230		55,250		45,188		51,116
<i>Punitive Police—Chaukidars, etc.—</i>	<b>Other Police.</b>								
	Punitive Police . . . . .	13,330		14,400		9,432		10,968	
	Police supplied to private persons . . . . .	205		...		200		...	
	Police supplied to P. W. D. . . . .	12,500		11,560		13,000		12,835	
	Chaukidars . . . . .	...		490		...		402	
	Police supplied to Public Departments . . . . .	743		370		743		...	
	<b>Total Other Police</b>		26,778		26,220		23,375		24,200

## DETAILED ACCOUNT No. 20C.—POLICE—CRIMINAL INVESTIGATION DEPARTMENT. (a)

	Numbers.									
	1913-14.	1914-15.								
<i>Police Force—</i>	1	1	Deputy Inspector-General . . . . .	...						257
	2	2	Inspectors, 1st grade, (250)	3,000			3,000			
	2	2	Do. 2nd do. (200)	4,800			4,800			
	3	3	Do. 3rd do. (175)	6,300	15,140		6,300			15,284
	2	2	Do. 4th do. (150)	3,600			3,600			
	2	2	Sub-Inspectors, 2nd do. (80)	1,920			1,920			
	2	2	Do. 3rd do. (70)	1,680	6,070		1,680			
	2	2	Do. 4th do. (60)	1,440			1,440			5,861
	2	2	Do. 5th do. (50)	1,200			1,200			
	8	8	Head Constables (20)	1,920	3,590		1,920			3,402
<i>Allowances—</i>	8	8	Do. do. (17½)	1,680			1,680			
	16	16	Foot Constables (9½)	1,824	1,510		1,824			1,300
					29,364			29,364		26,194
			Conveyance Allowance . . . . .	3,840		3,420	3,840		3,392	
			Local Allowance . . . . .	9,600		320	9,600		...	
<i>Supplies and Services, etc.—</i>			Travelling Allowance of Officers . . . . .	5,000		4,350	5,000		4,994	
			Do. do. Establishment . . . . .	...		8,670	...		8,058	
			Criminal Investigation Allowance . . . . .	...						
			Clothing . . . . .	320	18,440	340	320	18,440	1,223	16,444
			Rents . . . . .	2,500		2,120	2,500		...	
			Miscellaneous . . . . .	3,495	6,816	2,570	2,496	5,316	...	1,223
					54,120			53,120		
			For rounding . . . . .		20			20		
<b>Total</b>					54,100		48,100	53,100		43,861

(a) The contingent expenditure is controlled by the Inspector General of Police.

## NORTH-WEST FRONTIER PROVINCE—EXPENDITURE

DETAILED ACCOUNT No. 20D.—POLICE.—SPECIAL POLICE. (a)  
*Vide APPENDIX, PAGE 70.*

	Numbers.			Budget Estimate, 1914-15		Revised Estimate, 1913-14		Budget Estimate, 1913-14		Accounts, 1912-13	
	1913-14.	1911-15		Rs	Rs	Rs	Rs	Rs	Rs.	Rs	Rs.
Border Militia (a).											
Salaries—	5	1	Commandants, 1 (1,300)	15,600		20,640		18,600		19,907	
	1	5	District Officers, 1 (1,100), 1 (1,000)	61,200		58,200		9,000		9,000	
	1	4	Assistant District Officers, 2 (700) 1 (100), 1 (300)	25,200		18,760		7,800		7,150	
			Exchange Compensation Allowance	1,050		2,850		1,725		1,298	
					1,06,050		1,00,450		37,125		37,355
Grants	4	5	Subadar-Majors, 5 (200)	12,000		8,500		7,440		8,107	
	17	20	Subadars, 10 (100), 10 (80)	21,600		11,500		15,120		13,607	
	15	15	Jemadars, 25 (50), 20 (40)	21,600		21,810		23,010		21,375	
	114	100	Havildars, (15)	18,000		17,720		22,104		19,611	
	101	100	Naziks (13)	15,600		12,910		14,976		13,570	
	2279	1940	Sepoys (9)	2,09,520		1,92,060		2,18,784		1,93,860	
		4	Jemadars, (70)	3,360							
	7	18	Duffadars, (35)	7,500		1,020		2,148		1,820	
	281	165	Sowais, (25)	50,100		55,120		75,336		64,148	
			Allowances to Drill Instructor 5(5)			1,130		300		1,907	
					3,62,610		3,31,100		3,79,515		3,38,696
	Establishment—	31	41	Clerks, 5 (55), 5, (25), 130 (15) 1 (16 10-8)	10,100		9,320		7,898		8,100
31		5	Servants (30)	1,800		3,670		3,396		5,117	
			Lump provision for increase in pay of servants and for regularization of militia					68,672			
			Bonus							—8	
					12,200		12,990		80,561		13,209
Allowances—			Pashu allowance	7,200		5,660					
			Travelling Allowance	19,200		10,660		5,310		7,292	
			Good-conduct Allowance	21,000		26,320		40,880		31,029	
			Allowances to Shop-keepers	3,600		1,950		1,140		1,100	
			Other Allowances	9,185		11,140		4,140		10,203	
			Compensation for dearness of food			2,310		22,828			
			Local Allowance							37	
			Lump Deduction					15,000			
				63,185		58,370		59,328		52,661	
Supplies and Services—			Clothing	12,000		47,780		15,880		13,974	
			Horse Equipment	2,100		1,930		4,913		625	
			Petty Construction and Repairs	...		600		3,000		1,089	
			Warm clothing	11,900				2,862			
			Bandoliers	2,400		...		350			
			Order of Merit Rewards							36	
			Kit money	8,000							
			Musketary Prizes	1,050	40,750	...	50,310		27,005		15,724
		Carried over		5,84,825		5,53,520		5,83,870		4,57,645	

(a) The contingent expenditure is controlled by the Revenue Commissioner.

NORTH-WEST FRONTIER PROVINCE—EXPENDITURE.

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DETAILED ACCOUNT No 20D.—POLICE.—SPECIAL POLICE—*contd.*

		Budget Estimate, 1914-15		Revised Estimate, 1913-14		Budget Estimate, 1913-14		Accounts, 1912-13.	
		Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
Brought forward			5,81,825		5,53,520		5,83,870		4,57,645
Contingencies—	Rents, Rates and Taxes			270		6,515		37	
	Service Postage and Telegram Charges	1,500		1,670		1,320		2,041	
	Purchase and Repair of Furniture			1,590		590		2,265	
	Telephone charges	6,080		1,100				1,100	
	Stationery Charges	500		1,290		150		1,418	
	Hot and Cold Weather Charges	500		510		205		557	
	Feed and Keep of Mules			2,060		3,443		3,413	
	Other Charges	23,981		16,650		17,635		13,022	
Pay of menials	10,200		8,510		6,996		7,255		
			12,761		33,680		36,854		31,168
			6,27,586				6,20,724		
For rounding			114				76		
Total			6,27,700		5,87,200		6,20,800		1,88,813

# DEBITED ACCOUNT No. 20E.—POLICE —CATILE POUNDS

*Vide* APPENDIX, PAGE 70.

	Numbers									
	1913-14	1914-15								
<i>Establishment—</i>	51	56	Mohuns, 1 (15), 52 (2), 1 (8), 1 (3), 1 (1)	1,572		1,750		1,548		1,709
	40	12	Servants, 16 (3) 21 (2), 1 (4), 1 (1)	1,212		800		1,188		922
<i>Allowances—</i>			Compensation for dearthness of food		2,784		2,550		2,736	2,631
					10				10	
<i>Contingencies—</i>			Miscellaneous Charges	222		70		242		595
			Pay of menials	312		400		312		332
<i>Special charges—</i>			Payments to Municipalities on ac- count of transferred properties		534		470		554	927
					500		580		500	3,353
					3,828					
					28					
			For rounding							
			<b>Total</b>		3,800		3,600		3,800	6,911

## 22.—EDUCATION. (*a*)

	Detailed Account No	Budget Estimate, 1914-15	Revised Estimate, 1913-14	Budget Estimate, 1913-14	Accounts, 1912-13
		Rs.	Rs.	Rs.	Rs.
Direction . . . . .	22A	32,900	31,300	32,000	30,644
Inspection . . . . .	22B	28,500	28,500	25,000	19,828
Government Schools, General . . . . .	22C	2,30,500	2,07,100	1,24,100	92,443
Government Schools, Special . . . . .	22D	21,600	15,400	19,200	12,412
Grants-in-aid . . . . .	22E	1,25,400	2,02,600	87,600	5,10,188
Scholarships . . . . .	22F	10,600	7,600	7,100	4,168
Miscellaneous . . . . .	...	2,500	1,500	1,000	1,785
Refunds . . . . .	...	.	...	"	74
Lump provision for Improvement of education . . . . .	...	..	...	55,000	.
<b>TOTAL</b> .		<b>4,52,000</b>	<b>4,94,000</b>	<b>3,51,000</b>	<b>6,71,542</b>
<b>Imperial</b> .		<b>2,26,000</b>	<b>2,47,000</b>	<b>1,76,000</b>	<b>3,35,771</b>
<b>Special</b> .		<b>2,26,000</b>	<b>2,47,000</b>	<b>1,75,000</b>	<b>3,35,771</b>

(a) The contingent expenditure is controlled by the Director of Public Instruction.

## NORTH-WEST FRONTIER PROVINCE—EXPENDITURE.

## DETAILED ACCOUNT No. 22A.—EDUCATION.—DIRECTION.

	Numbers.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Salaries—</b>	1	1	Director of Public Instruction (1,250—50—1,500) . . . . .	16,800		15,730		16,200		17,090	
	1	1	Exchange Compensation Allowance.	1,050		990		1,013		1,085	
					17,850		16,710		17,213		18,155
	1	1	P. A. to D. P. I. at 150-10-200	1,920		1,800		1,200		820	
			Lump Provision for P. A.'s Establishment . . . . .	...		...		600		...	
					1,920		1,800		1,800		820
<b>Establishment—</b>	2	3	Clerks at 1 (84), 1 (60), 1 (64)	2,496		3,210		1,680		3,264	
	7	4	Clerks Rs. 50 and less . . . . .	1,512		650		1,488		590	
	7	7	Servants, 1 (10), 5 (9), 1 (7)	744		230		744		159	
			Registration Department— Temporary Establishment . . . . .	...		...		...		...	
					4,752		4,090		3,912		4,013
<b>Allowances—</b>			Travelling Allowance of Officers . . . . .	2,500		1,650		2,500		2,406	
			Ditto of Establt. . . . .	1,000		620		1,000		886	
			Bonus . . . . .	...		...		...		—10	
			Compensation for dearness of food . . . . .	216		...		216		...	
			Hill journey allowance . . . . .	...		160		...		...	
			Contract Contingencies—		3,716		2,430		3,716		3,282
<b>Contingencies—</b>			Hot and Cold Weather Charges . . . . .			260				258	
			Carriage of Stationery . . . . .			110				126	
			Repairs of Furniture . . . . .			30				29	
			Purchase of do. . . . .	1,000		270		1,800		263	
			Cloth for Records . . . . .			320				323	
			Country Stationery . . . . .			10				17	
			Miscellaneous . . . . .			870				...	
			Tour charges . . . . .	...		...				508	
			Service Postage and Telegram Charges . . . . .	1,500		1,770				1,219	
			Office Expenses and Miscellaneous . . . . .	2,174		2,630		3,494		895	
			Cost of books . . . . .	...		...		...		72	
			Pay of menials . . . . .	...		...		...		664	
					4,674		6,270		5,294		4,374
					32,912				31,935		
			For rounding . . . . .		12				65		
			<b>Total</b> . . . . .		32,900		31,300		32,000		30,644

## DETAILED ACCOUNT No. 22B.—EDUCATION.—INSPECTION.

File APPENDIX, PAGE 70.

	Numbers.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Salaries—</b>	2	2	Inspector of Schools, 2 (200-15-350)	5,160		4,930		4,800		3,417	
	5	5	District Inspectors 5 (160) . . . . .	9,600		8,920		6,000		6,944	
	1	2	Assistant District Inspector (60) . . . . .	1,440		1,540		720		390	
					16,200		15,390		11,520		10,751
<b>Establishment—</b>	6	6	Clerks, Rs. 50 and less . . . . .	2,280		1,780		2,160		371	
	4	4	Servants 4 (9) . . . . .	432		300		432		114	
			Temporary Establishment . . . . .	...		780		...		1,086	
					2,712		2,860		2,592		1,571
<b>Allowances—</b>			Compensation for dearness of food . . . . .	168		...		168		...	
			Travelling Allowance of Officers . . . . .	5,100		1,830		4,800		1,143	
			Ditto of Establt. . . . .	800		3,060		800		2,431	
			Tentage allowance . . . . .	650		...		375		...	
					6,718		4,890		6,143		3,574
<b>Contingencies—</b>			Contract Contingencies—								
			Repair of Furniture . . . . .	...		10		...		...	
			Purchase of ditto . . . . .	...		290		...		380	
			Hot and Cold Weather Charges . . . . .	...		...		...		49	
			Country Stationery . . . . .	...		10		...		10	
			Miscellaneous . . . . .	...		...		...		...	
			Service Postage and Telegram Charges . . . . .	900		1,020		600		504	
			Cost of Books, etc. . . . .	632		540		632		131	
			Tour Charges . . . . .	450		560		352		449	
			Purchase of tents . . . . .	...		270		...		434	
			Office Expenses and Miscellaneous . . . . .	928		2,660		168		1,826	
			Lump Provision for the revision of the Inspecting Staff . . . . .	...		...		3,000		...	
			Pay of menials . . . . .	...		...		48		149	
					2,910		5,360		25,055		3,992
			For rounding . . . . .		40				55		
			<b>Total</b> . . . . .		28,500		28,500		25,000		19,828

DETAILED ACCOUNT NO. 22C.—EDUCATION.—GOVERNMENT SCHOOL, GENERAL.  
Vide APPENDIX, PAGE 70.

		Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SUMMARY.									
Government High Schools		66,000		33,100		...		...	
Grants for Secondary Schools for Boys and Girls		14,307		...		8,977		759	
Do. for Boys and Girls		1,18,729		1,41,700		77,807		52,028	
Payments in support of Municipal or Local Secondary Schools		...		5,000		10,000		39,656	
Contribution for Building and Furniture		31,485		27,300		27,300		...	
For rounding		21		...		16		...	
TOTAL			2,30,500		2,07,100		1,24,100		92,443
Establishment—	Numbers.		DETAILS.						
	1913-14.	1914-15.	Government High Schools.						
			PROVINCIAL.						
	1		Head Master (500)	6,000	3,000				
	79		Masters, 5 (150), 6 (80), 1 (68), 1 (65), 4 (60), 1 (55), 1 (52), 11 (50), 2 (45), 1 (42), 22 (40), 1 (37), 2 (35), 2 (30), 4 (27), 2 (25), 1 (24) and 12 (20)	46,332	23,660				
	12		Servants 6 (9) and 6 (6)	1,080	500				
	26		Boarding House Establishment (varying from 12—5)	1,728	870				
			Exchange Compensation Allowance	375	180				
					55,515	23,210			
Allowances—	Travelling Allowance of Establishment		1,000	500					
	Compensation for dearness of Food		900	450					
Supplies and Services—	Purchase and Repair of Furniture and Apparatus		2,160	1,580					
	Hot and Cold Weather Charges		600	300					
	Country Stationery		240	120					
	Cost of books		1,440	720					
				14,440	2,720				
Contingencies—	Service Postage and Telegram Charges		300	150					
	Boarding House Contingencies		300	150					
	Pay of menials		1,728	860					
	Rents, Rates, and Taxes		120	60	1,220				
For rounding				64,303 1,697					
Total Government High Schools				66,000	33,100				

## NORTH-WEST FRONTIER PROVINCE.—EXPENDITURE.

## DETAILED ACCOUNT No. 22D.—EDUCATION.—GOVERNMENT SCHOOL, SPECIAL.

	Numbers.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			<b>Normal School and Model.</b>								
<i>Establishment—</i>	10	10	Masters, 2 (160), 1 (50), 1 (47), 2 (42), 1 (32), 1 (30), 1 (22), 1 (21) Local Allowance (50)	7,872		5,700		5,916		4,795	
	10	10	Servants, 2 (10), 7 (7), 1 (9) Lump provision for revision of Teachers' Salary	936		910		936		796	
				...		...		1,824		...	
					5,208		6,610		8,676		5,591
<i>Allowances—</i>			Allowance for Medical Attendance	180		180		180		199	
			Compensation for dearness of food	112		10		112		...	
			Travelling Allowance	200		...		200		...	
			Allowance to Superintendent, Boarding House	...		170		180		150	
					492		360		672		349
<i>Supplies, etc.—</i>			Stipends								
					10,344		6,810		8,184		5,801
<i>Contingencies—</i>			Hot and Cold Weather Charges	150		20		180		8	
			Service Postage and Telegram charges	60		20		60		16	
			Rents, Rates, and Taxes	...		...		...		5	
			Miscellaneous	1,790		1,330		1,072		906	
			Pay of menials	...	2,000	250		324	1,636	236	
							1,620				1,171
					21,644				19,168		
			For rounding		44				32		
			<b>Total</b>		<b>21,600</b>		<b>15,400</b>		<b>19,200</b>		<b>12,412</b>

## DETAILED ACCOUNT No. 22E.—EDUCATION.—GRANTS-IN-AID.

<b>To Colleges and Schools.</b>							
Equipment Grant	5,000	2,000	2,000	...			
Secondary Schools for Boys and Girls	25,000	12,290	42,292	16,662			
Primary Schools	...	730	724	486			
Miscellaneous Grants	...	500	504	11,502			
Colleges	45,400	17,400	2,400	2,298			
Building grants	40,000	10,000	10,000	4,79,240			
Reserve	10,000	1,29,680	10,000	...			
Special grants	...	...	20,000	...			
			87,920				
For rounding			320				
<b>Total</b>		<b>1,25,400</b>	<b>2,02,600</b>	<b>87,660</b>			<b>5,10,188</b>

## DETAILED ACCOUNT No. 22F.—EDUCATION.—SCHOLARSHIPS.

In Colleges	576	580	576	...			
In Secondary Schools	4,464	3,320	3,324	713			
In Primary Schools	...	...	...	1,127			
Victoria Scholarships	1,296	1,440	1,440	941			
In Female Schools	2,600	800	800	1,277			
Zamindari Scholarship	...	...	...	119			
Miscellaneous	1,540	1,460	1,000	...			
In Special Schools other than Training Schools	...	...	...	—9			
	10,476		7,140				
For rounding	124		40				
<b>Total</b>		<b>10,600</b>	<b>7,600</b>	<b>7,100</b>			<b>4,168</b>

## 23.—ECCLESIASTICAL.

	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
<i>IMPERIAL.</i>		Rs.	Rs.	Rs.	Rs.
Ecclesiastical Establishments . . . . .	23A	43,000	45,100	41,000	37,837
Cemetery Establishment . . . . .	23B	2,000	1,900	2,000	1,823
<b>TOTAL</b> . . . . .		<b>45,000</b>	<b>47,000</b>	<b>43,000</b>	<b>39,660</b>

## DETAILED ACCOUNT NO. 23A.—ECCLESIASTICAL.—ECCLESIASTICAL ESTABLISHMENTS.

Vide APPENDIX, PAGE 70.

	Number.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Church of England. (a)											
Salaries -		1	Senior Chaplain, 1(800) . . . . .	9,600		9,290		...		...	
	4	3	Junior Chaplains, 1 (530), 1 (680), 1 (650) . . . . .	22,320		23,150		29,760		26,239	
	3	2	Exchange Compensation Allowance . . . . .	1,088		1,060		1,350		1,098	
					33,008		33,500		31,110		27,337
Establishment—	3	2	Clerks, 2 (12) . . . . .	288		290		432		476	
	13	12	Servants, 2 (8), 2 (7), 2 (5), 6 (6), . . . . .	912		960		960		1,055	
					1,200		1,250		1,392		1,531
Allowances -			Travelling and Visitation Allowances . . . . .	5,960		6,670		5,760		5,826	
			Conveyance Allowance . . . . .	600		650		600		691	
			House-rent Allowance (at Abbottabad) . . . . .	500		500		500		416	
Contingencies—					7,060		7,820		6,860		6,933
			Pay of menials . . . . .	238		430		...		435	
			Service Postage and Telegram Charges . . . . .	70		50		70		...	
			Other Contingencies . . . . .	840	1,198	1,150	1,930	1,630	1,700	1,397	1,832
					42,436		44,500		41,032		37,633
Total Church of England											
Church of Scotland.											
Establishment, etc.—	2	2	Church Establishment, 1 (12), 1 (6) . . . . .	216		200		216		72	
			Miscellaneous . . . . .	240		...		240		...	
			Pay of menials . . . . .	...		110		...		36	
					456		310		456		108
Total Church of Scotland.											
			Church of Rome . . . . .	...		290		...		...	96
			For rounding . . . . .	42,922	78			41,518	518		
			Total . . . . .		43,000		45,100		41,000		37,837

## DETAILED ACCOUNT NO. 23B.—ECCLESIASTICAL.—CEMETERY ESTABLISHMENT.

Vide APPENDIX, PAGE 70.

	Numbers.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Establishments—</i>	27	29	Chowkidars, Gardeners, etc., Servants, 1 (10), 2 (9), 3 (8), 6 (7), 6 (6), 2 (5), 1 (4), 1 (3), 2 (2), 4 (1) and 1 (6) for 7 months . . . . .	1,902		1,900		1,806		1,823	
			Compensation for dearness of food . . . . .	276				202			
				2,178				2,008			
			For rounding . . . . .	178				68			
			<b>Total</b> . . . . .		2,000		1,900		2,000		1,823

## 24.—MEDICAL. (b)

	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
		Rs.	Rs.	Rs.	Rs.
Medical Establishment . . . . .	24A	1,12,800	1,00,100	1,01,700	90,172
Hospitals and Dispensaries . . . . .	24B	82,500	1,06,100	1,03,700	79,879
Sanitation and Vaccination . . . . .	24C	25,700	41,800	1,41,600	3,09,800
Grants for Medical Purposes . . . . .	24D	30,000	5,000	30,000	1,580
Lump deduction for probable Savings . . . . .				45,000	
<b>TOTAL</b> . . . . .		<b>2,51,000</b>	<b>2,53,000</b>	<b>3,32,000</b>	<b>4,81,431</b>
<b>Imperial</b> . . . . .		<b>1,34,000</b>	<b>1,35,000</b>	<b>1,73,000</b>	<b>2,48,684</b>
<b>Special</b> . . . . .		<b>1,17,000</b>	<b>1,18,000</b>	<b>1,59,000</b>	<b>2,32,747</b>

(a) The estimates are furnished by the Registrar of the Diocese.



DETAILED ACCOUNT NO 24A—MEDICAL.—MEDICAL ESTABLISHMENTS											
Vide APPENDIX, PAGE 70											
SUMMARY.				Budget Estimate, 1914-15		Revised Estimate, 1913-14		Budget Estimate 1913-14		Accounts, 1912-13	
				Rs	Rs	Rs	Rs	Rs	Rs.	Rs.	Rs.
Superintendence				42,000		38,100		36,500		37,072	
District Medical Officers				70,800		62,000		65,000		53,100	
								1,01,500			
								200			
For rounding											
TOTAL					1,12,800		1,00,100		1,01,700		90,172
DETAILS											
Superintendence											
Salary—	1913-14	1914-15	Chief Medical Officer (1,250)	15,000		15,000		15,000		15,000	
	1	1	Exchange Compensation Allowance	938	15,938	940	15,940	938	15,938	938	15,938
Establishment—	1	1	Head Assistant (280)	3,300	}	8,560	}	3,240	}	8,431	}
	3	3	Clerks, 1 (100), 1 (80), 1 (50)	2,520				2,520			
	6	6	„ 1 (45), 2 (10), 2 (30), 1 (35)	2,640				2,640			
	5	5	Servants, 1 (10), 3 (9), 1 (12)	583				588			
			Temporary Establishment					...			
Allowances—			Pay of menials	54		80		84		51	
			Lump provision for revision of office Establishment	5,000	14,192		9,190		9,072		9,139
			Travelling Allowance of Officers	1,500		1,180		1,300		1,553	
			Ditto ditto of Estab	200		110		200		104	
			Hill Journey Allowance	650		600		650		559	
Contract—			Compensation for dearthness of food	12				42			
			Local Allowance	5,400	7,792	5,100	7,290	5,400	7,592	5,400	7,616
Contingencies—			Contract contingencies							2,092	
			Service Postage and Telegram Charges	1,550		2,160		1,850		1,759	
			Hill Journey Charges	75		70		75		51	
			Office Expenses and Miscellaneous	1,070		2,900		1,535		—140	
			Cost of Books	500		500		500		530	
		Cost of Store obtained from England		1,000	50	5,180		3,960		84	4,379
		For rounding			12,017						
					17			62			
			Total Superintendence		42,000		38,100		36,500		37,072
District Medical Officers											
Salaries	3	3	Surgeon Major and Surgeons 1 (650)								
			1 (750) 1 (550) and 1 allowance at (50)	27,600		25,370		25,200		26,201	
	3	3	Assistant Surgeons 2 (150), 3 (100)	10,800		7,100		6,600		8,288	
	1	1	Allowances to Regimental Officers for Civil duty 3 (100) and 1 (100) for 6 months	4,200		4,130		4,200		4,255	
	1	1	Allowances to Regimental Officers for charge of Sub-divisions (50)	600		470		600		602	
Establishment—	6	6	Exchange Compensation Allowance	1,913		1,700		1,762		1,806	
	11	14	Sub-Assistant Surgeons, 2(55), 2(45), 2 (65), 7 (30), and one illce at (20)	6,720	51,833	6,970	46,100	6,720	45,082	3,215	44,367
			Compounders							419	
			Servants, 2 (1)	96				96		21	
			Bonus					...		38	
		Contribution for Civil Surgeon's Establishment	510	636	540	540	540	636	540	1,018	
Allowances—			Compensation for dearthness of food	42		40		42			
			Travelling Allowance of Officers	3,500		3,000		3,500		3,252	
			Ditto of Establishment	1,010		1,510		1,010		1,282	
			Pushku Allowance	1,930		2,650		1,590		1,899	
Supplies and Services—			Conveyance Allowance	900	7,402	400	7,600	1,200	7,342	637	6,570
			English medicines purchased in the local market	6,000		6,000		6,000		48	
			Country medicines	80				80		...	
			English medicines supplied by Mily. Department	1,050		660		1,050		509	
			Lump provision for Establishment, Medicines, etc, for travelling dispensaries	2,100				3,500		..	
Contingencies—			Service Postage and Telegram Charges	510	9,230	450	6,660	510	10,630	409	557
			Office Expenses and Miscellaneous	1,000		600		640		156	
			Pay of menials	162		50		162		23	
			For rounding		1,672		1,100		1,312		588
					27			2			
			Total District Medical Officers		70,800		62,000		65,000		53,100



DETAILED ACCOUNT No 21B —MEDICAL—HOSPITALS AND DISPENSARIES  
Vide APPENDIX, PAGE 70.

SUMMARY		Budget Estimate 1914-15		Revised Estimate, 1913-14		Budget Estimate, 1913-14		Accounts, 1912-13	
		Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
Mofussil Hospitals and Dispensaries . . . . .		50,439		32,060		29,621		25,993	
Grants to Hospitals and Dispensaries . . . . .		32,185		7,010		74,085		53,592	
Bonus . . . . .								-6	
For rounding . . . . .		82,624				1,03,706			
TOTAL . . . . .			82,500		1,01,100		1,03,700		79,879
		Numbers		DETAILS					
		1913-14.	1914-15	Mofussil Hospitals and Dispensaries.					
				IMPERIAL					
Salaries—	8	11	Assistant Surgeons, 1 (200), 7 (100), 3 (150), allowance 1 at 10 . . . . .	16,320		-1,200		11,520	-7,137
	5	9	Sub-Assistant Surgeons, 1(85), 1(75), 3(70), 3 (65), 1 (50) allowance 7 (10) 1 at (15), 2 at (5) . . . . .	8,520	24,810	5,900	1,760	5,030	5,435
Establishment—	106	103	Compounders and Dressers, 9 (25) 10 (18), 26 (16), 42 (12), 16 (9) . . . . .	17,028		13,770		13,830	11,125
	8	13	Servants, 4 (8), 5 (7), 3 (10), 1 (2) . . . . .	1,188	18,816	1,080	11,850	708	810
Allowances—			Travelling Allowance of Officers . . . . .	750		1,350		1,250	1,116
			Ditto ditto of Establt . . . . .	885		730		1,025	1,016
			Pushtu Allowance . . . . .	2,880		2,150		1,980	1,630
			Compensation for dearthness of food . . . . .	372	4,887	200	1,730	372	-1
Supplies and Services—			Diet of Patients . . . . .	85		150		85	86
			Petty Construction and Repairs . . . . .	290				290	
			Country Medicines . . . . .	495		280		345	230
			Medicines supplied by Mily Dept . . . . .	4,150		4,700		3,650	7,029
			English Medicines purchased locally . . . . .			150			292
			Quinine—for prophylactic issue . . . . .	2,310				2,370	
			Lump provision for medical purposes in connection with organization of B M Police into Frontier constabulary, etc. . . . .	7,390					
Contingencies—			Service Postage and Telegram Charges . . . . .	1,500	8,890		5,280		6,710
			Rents, Rates, and Taxes . . . . .	80		120		50	91
			Other Contingencies . . . . .	384		120		924	73
			Pay of menials . . . . .	3,270		3,650		2,860	2,998
			Lump provision for establishment, medicines, etc., for travelling dispensaries for Police Hospital, Kohat . . . . .	1,572	5,306	1,550	5,410	1,332	1,470
			Deduct—Amount recoverable from Local Bodies . . . . .						
			Total Mofussil Hospitals and Dispensaries . . . . .		50,439		32,060		29,621
									25,993



25.—POLITICAL.									
			Detailed Account No	Budget Estimate, 1914-15	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.		
				Rs.	Rs.	Rs.	Rs.		
Political Agents . . . . .			25A	5,19,700	5,35,100	5,23,800	4,74,714		
Charges on North-West Frontier . . . . .			25B	23,41,900	23,31,000	23,13,100	22,25,453		
Political Subsidies . . . . .				12,000	12,000	12,000	12,000		
Entertainment of Envoys and Chiefs . . . . .				2,24,500	2,36,000	2,25,500	3,02,800		
Durbar Presents and Allowances to Vakeels, etc. . . . .			25C	17,800	15,300	17,800	10,834		
Refugees and State Prisoners . . . . .			25D	13,500	11,000	13,500	11,974		
Special Political Expenditure . . . . .				1,200	1,08,600	1,200	1,09,314		
Miscellaneous . . . . .			25E	1,35,400	1,08,600	1,42,100	1,09,314		
<b>TOTAL</b> . . . . .				<b>32,86,000</b>	<b>32,49,000</b>	<b>32,49,000</b>	<b>31,47,089</b>		
<b>Imperial</b> . . . . .				<b>17,13,000</b>	<b>16,88,000</b>	<b>17,02,000</b>	<b>16,35,728</b>		
<b>Special</b> . . . . .				<b>15,53,000</b>	<b>15,61,000</b>	<b>15,47,000</b>	<b>15,11,361</b>		
DETAILED ACCOUNT NO. 25A.—POLITICAL.—Political Agents (a)									
SUMMARY.				Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.		
Resident in Waziristan . . . . .				53,050	32,000	1,00,765	48,627		
Tochi Agency . . . . .				74,280	90,600	70,120	81,875		
Wana Agency . . . . .				45,398	63,900	15,132	23,538		
Dir, Swat and Chitral Agency . . . . .				1,12,102	1,03,400	1,03,335	95,298		
Kurram Agency . . . . .				1,48,798	1,61,100	1,40,921	1,41,817		
Other Agencies . . . . .				85,789	84,100	93,518	83,560		
Bonus . . . . .				...	...	...	—1		
For Rounding . . . . .				283	...	9	...		
<b>Total</b> . . . . .				<b>5,19,700</b>	<b>5,35,100</b>	<b>5,23,800</b>	<b>4,74,714</b>		
DETAILS.									
Resident in Waziristan									
Salaries, etc.—	1	1	Resident in Waziristan (2,750) . . . . .	33,000	15,870	33,000	15,035		
	16	3	Clerks, 1 (90), 1 (20), 1 (150) . . . . .	3,120	3,360	9,180	8,615		
	9	9	Seivants, 1 (12), 7 (10), 1 (11) . . . . .	1,116	1,100	1,116	1,152		
			Compensation for dearness of food . . . . .	...	...	1,336	...		
			Travelling Allowance . . . . .	6,000	8,580	17,000	4,475		
			Service Postage and Telegram Charges . . . . .	1,000	1,200	5,200	3,192		
			Contingencies . . . . .	5,900	1,800	21,069	15,641		
			Pay of Menials . . . . .	864	90	864	517		
			Rewards for Intelligence . . . . .	2,000	...	12,000	...		
			Printing . . . . .	50	...	...	...		
			<b>Total Resident in Waziristan</b> . . . . .	<b>53,050</b>	<b>32,000</b>	<b>1,00,765</b>	<b>48,627</b>		
Tochi Agency.									
Salaries—	1	1	Political Officer (1,250) + . . . . .	14,400	16,700	18,600	17,807		
Establishment—	4	4	Tahsildars and Naib Tahsildars, 1 (200), 3 (70) . . . . .	4,920	4,520	4,920	3,541		
	14	14	Clerks, 1 (90), 1 (60), 2 (50), 3 (30), 5 (25), 1 (35), 1 (10) . . . . .	6,120	10,550	6,120	9,731		
	29	29	Seivants, 2 (12), 9 (10) and 18 (8) . . . . .	3,096	3,950	3,096	4,133		
	4	4	Cemetery Establishment, 4 (8) . . . . .	384	380	384	384		
			Excise Establishment . . . . .	...	120	...	120		
			Revenue Establishment and contingencies . . . . .	4,418	...	4,418	...		
	7	7	Medical Establishment, 1 (50), 1 (40), 2 (20), 1 (10), 1 (17), 1 (8) . . . . .	1,980	1,790	1,980	1,701		
			Veterinary Establishment . . . . .	192	190	192	507		
			Chowkidar . . . . .	744	...	744	...		
			<b>Total Tochi Agency</b> . . . . .	<b>21,854</b>	<b>21,500</b>	<b>21,854</b>	<b>20,117</b>		
Allowances—									
			Local Allowance of Political Officers . . . . .	2,304	2,390	2,400	2,400		
			Travelling Allowance of Officers . . . . .	3,400	2,230	2,500	1,960		
			Ditto of Establt. . . . .	4,200	6,400	5,000	5,100		
			Compensation for dearness of food . . . . .	1,162	...	162	...		
			Pushtu Allowance . . . . .	758	580	...	805		
			<b>Total Allowances</b> . . . . .	<b>11,824</b>	<b>11,600</b>	<b>10,062</b>	<b>10,265</b>		
Supplies and Services—									
			Education Charges . . . . .	3,980	1,980	1,980	1,980		
			Rewards for Intelligence . . . . .	2,000	2,950	1,000	2,641		
			Petty Construction and Repairs . . . . .	1,400	1,000	...	1,486		
			Planting of trees . . . . .	1,000	220	1,000	177		
			Secret Service . . . . .	...	...	...	800		
			<b>Total Supplies and Services</b> . . . . .	<b>8,380</b>	<b>6,150</b>	<b>3,980</b>	<b>7,084</b>		
Contingencies—									
			Pay of menials . . . . .	936	970	936	1,996		
			Service Postage and Telegram Charges . . . . .	2,500	3,480	2,500	2,172		
			Tour Charges . . . . .	2,000	700	...	521		
			Repair and Purchase of Furniture . . . . .	1,000	600	...	294		
			Liveries to Peons . . . . .	54	2,600	...	54		
			Printing . . . . .	40	7,000	3,500	6,121		
			Medical Contingencies . . . . .	3,500	150	240	260		
			Pay of Menials . . . . .	240	500	1,350	315		
			Veterinary Contingencies . . . . .	1,350	...	48	24		
			Pay of Menials . . . . .	48	...	5,050	14,845		
			Purchase and repair of tents . . . . .	500	...	...	...		
			Other Miscellaneous Charges . . . . .	4,050	17,000	...	...		
			<b>Total Contingencies</b> . . . . .	<b>16,218</b>	<b>33,000</b>	<b>13,624</b>	<b>26,602</b>		
Special Charge—			Compensation for land occupied by Militia Post at Idak . . . . .	1,604	1,650	2,000	...		
			<b>Total Tochi Agency</b> . . . . .	<b>74,280</b>	<b>90,600</b>	<b>70,120</b>	<b>81,875</b>		

(a) Contingent expenditure is admitted on the countersignature of the Government of India or the Local Administration as the case may be.

## NORTH-WEST FRONTIER PROVINCE—EXPENDITURE.

DETAILED ACCOUNT NO. 25 A — POLITICAL—POLITICAL AGENTS—*contd.*

	Numbers.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Wana Agency.</b>											
<b>Medical Office.</b>											
<i>Establishment—</i>			Medical officer		...		...		...		—3
	4	4	Tahsildars and Naib Tahsildars, 1 (200), 3 (70)	4,920		4,380		4,920		4,210	
	3	4	Medical Establishment, 2 (30), 1 (16), 1 (10); allowance, 1 (35), 1 (8)	1,548		920		1,188		947	
	1	14	Clerks 1 (100), 1 (60), 2 (50), 2 (40), 1 (35), 1 (30), 4 (25), 2 (20)	6,540		6,150		240		1,635	
	4	4	Servants, 2 (8), and 2 (10)	432		390		432		324	
					13,440		11,840		6,780		7,116
<i>Allowances—</i>			Local Allowance	3,600		3,600		3,600		...	
			Travelling Allowance of Officers	800		500		800		436	
			Ditto ditto of Estab.	3,250		1,000		250		3,634	
			Compensation for dearness of food	216		...		...		...	
				7,866		5,100		4,650		4,070	
<i>Supplies and Services—</i>			Rewards for intelligence		8,000		6,370		100		1,017
<i>Contingencies—</i>			Printing	50		...		...		...	
			Service Postage and Telegram Charges	4,000		4,040		300		762	
			Medical Contingencies	3,500		4,000		2,232		4,656	
			Pay of menials	120		120		168		812	
			Office Expenses and Miscellaneous	4,290		31,000		...		5,438	
			Telephone charges	1,840		...		110		...	
			Pay of menials	792		790		792		—466	
			Tour charges	1,500		640		...		136	
					16,092		40,590		3,602		11,338
					45,398		63,900		15,132		23,538
	<b>Dir, Swat and Chitral Agency.</b>										
<i>Salaries—</i>	1	1	Political Officer (2,150)	25,800		25,600		24,600		24,322	
	2	2	Assistant Political Officers, 1 (700), 1 (950)	19,800		8,950		17,485		8,135	
	1	2	Medical Officers, 1 (100), 1 (50)	1,800		1,820		1,800		1,800	
			Exchange Compensation Allowance	113		140		75		34	
			Local Allowance	1,200		950		1,200		500	
			Pushtu	2,400		...		1,200		1,719	
			Language	...		1,140		...		287	
<i>Establishment—</i>	1	1	Native Assistant (200)	2,400	51,113	2,400	38,600	2,400	46,360	4,799	36,797
	8	8	Clerks, 1 (150), 1 (100), 1 (84), 1 (55), 2 (35), 1 (20), 1 (14)	5,916		7,470		5,916		7,318	
	9	9	Servants, 5 (10), 4 (8)	984		1,170		984		1,163	
	21	24	Medical Establishment, 1 (23) 1 (9), 1 (130), 2 (90), 2 (26), 1 (21), 1 (80), 1 (22), 3 (17), 3 (15), 3 (12), 1 (8), 1 (7), and 3 (15) for 6 months	8,238		7,030		6,702		6,626	
	1	1	Cemetery mate	60		...		60		15	
			Veterinary Establishment	264		...		264		...	
			Education Charges	1,596		...		...		...	
<i>Allowances—</i>			Compensation for dearness of Pro- visions	660	19,458	...	18,070	730	16,326	14	19,921
			Travelling Allowance of Officers	11,800		6,230		11,730		4,570	
			Ditto ditto of Estab.	3,420	15,880	4,350	10,580	3,470	15,930	5,036	9,620
<i>Supplies and Services—</i>			Purchase of Tents	500		300		300		387	
			Petty Construction and Repairs	700		10,590		704		3,953	
			Rewards for Intelligence	2,000		2,000		2,000		2,264	
			Secret Service	4,600	7,800	3,480	16,370	4,600	7,604	2,816	9,420
<i>Contingencies—</i>			Service Postage and Telegram Charges	3,300		3,580		3,470		2,279	
			Tour Expenses	900		730		850		720	
			Purchase of Furniture	600		500		500		1,292	
			Liveries to Peons	160		60		110		87	
			Medical Contingencies	7,100		8,230		6,500		8,493	
			Pay of menials	876		520		720		43	
			Rents, Rates and Taxes	229		170		229		209	
			Office Expenses and Miscellaneous	2,370		5,670		2,420		5,930	
			Pay of menials	336		320		336		487	
			Veterinary Contingencies	1,200		...		1,200		...	
			Pay of menials	180		...		180		...	
			Contribution towards Conservancy	600	17,851	...	19,780	600	17,115	...	19,540
				1,12,102		1,08,400		1,08,335		95,298	
<b>Total Dir, Swat and Chitral Agency.</b>											

DETAILED ACCOUNT NO. 25A.—POLITICAL.—POLITICAL AGENTS—*contd.*

	Numbers.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Salaries, etc.—</i>			<b>Kurram Agency.</b>								
	1	1	Pay of Officer on Special duty (1,450)	17,400		15,000		15,000		19,423	
			Pushlu allowance . . . . .	1,200		1,200		1,200		913	
	2	2	Native Assistants, 2 (150)	3,600		3,600		3,600		3,220	
	53	53	Establishment, 1 (150), 2 (70), 1 (90), 1 (30), 1 (75), 1 (50), 1 (48), 1 (38), 2 (35), 2 (40), 5 (20), 9 (15), 7 (12), 7 (10), 1 (25), 6 (18), 5 (8)	15,996		18,050		15,996		15,766	
			Civil Surgeon and Dispensary Establishment and Contingencies.	...		20,190(a)		19,307(a)		21,339(a)	
			Kazis . . . . .	360		...		360		...	
			Travelling Allowance of Civil Staff	6,500		8,880		8,800		6,382	
			Mawayb Allowance, etc. . . . .	17,314		18,900		17,314		17,361	
			Subsidy to Chamkani Clans, Turi Maliks, Zomist and Mussazie	6,700		6,700		6,700		6,700	
			Postal Subsidy . . . . .	2,400		2,400		2,400		2,400	
			Education Charges . . . . .	10,256		9,350		7,916		8,962	
			Pay of Menials . . . . .	...		80		84		162	
			Arboriculture . . . . .	2,000		1,720		2,000		1,653	
			Veterinary Deptt. . . . .	880		2,480		880		...	
			Keep of Government Stallion and Donkeys . . . . .	1,500				884		2,325	
			Pay of menials . . . . .	...		...		...		119	
			Tour Charges . . . . .	2,500		950		2,500		1,390	
			Printing . . . . .	50		150		50		65	
			Entertainment of Jirgas . . . . .	13,200		27,000		12,000		13,595	
			Rewards for Intelligence . . . . .	2,000		1,970		2,000		2,335	
			Durbar Presents . . . . .	1,200		...		1,200		...	
			Rewards for Political Services . . . . .	3,000		4,000		3,000		3,020	
			Reserve for Unforeseen Expenditure . . . . .	2,000		...		2,000		...	
			Petty Construction and Repairs . . . . .	200		...		200		...	
			Cemetery Charges . . . . .	84		180		84		84	
			Petty Establishments . . . . .	...		...		...		770	
			Dak Bungalow . . . . .	504		...		490		...	
			Rest-houses . . . . .	1,482		...		1,362		...	
			Service Postage and Telegram Charges . . . . .	3,000		2,070		3,000		2,907	
			Purchase of Tents and Furniture	900		810		900		149	
			Canals . . . . .	...		680		...		427	
			Telephone Charges . . . . .	150		...		...		...	
			Charges for Remittance . . . . .	...		120		...		174	
			Compensation for dearness of Food	5,000		100		5,000		...	
			Toshakhana Contingencies . . . . .	...		1,520		...		1,311	
			Transport Charges . . . . .	300		...		300		300	
			Other Charges . . . . .	4,850		10,000		4,894		7,993	
			Pay of menials . . . . .	...		...		...		543	
			Conservancy charges . . . . .	...		...		...		...	
			Jail Charges . . . . .	...		...		...		15	
					1,26,526	3,000					
			(Medical)								
		1	Medical officer (950) . . . . .	11,400							
			Exchange Compensation Allowance	488							
			Medical Establishment, 2 (95), 1 (40), 1 (20), 1 (8), 2 (7) . . . . .	3,984							
			Travelling Allowance . . . . .	1,800							
			Medical Contingencies . . . . .	4,590							
					22,262						
					1,48,788						
			For rounding . . . . .		10						
			<b>Total Kurram Agency</b> . . . . .		1,48,798		1,61,100		1,40,921		1,41,817

(a) Includes Rs. 490, 488, and 491 on account of Exchange Compensation Allowance.

DETAILED ACCOUNT NO. 25A.—POLITICAL.—POLITICAL AGENTS—*contd.*

DETAILED ACCOUNT NO. 25A.—POLITICAL.—POLITICAL AGENTS— <i>contd.</i>											
	Numbers.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			Other Agencies.								
Salaries—	1	1	Political Officer, Khyber (1,950) <sup>4</sup> .	22,464		21,700		20,736		16,243	
	1	1	Assistant Political Agent, Khyber, 1 (700)	8,400		9,200		8,400		9,960	
	1	1	Assistant Political Agent, Ghuram and Shiniani Country, 1 (250)	3,000		3,600		3,000		3,665	
			Local Allowance	1,800		...		1,800		...	
	1		Medical Officer (900)	...		...		10,800		7,889	
	1		Exchange Compensation Allowance	...		...		450		321	
Establishment—	8	3	Toll Establishment, 1 (80), 1 (40), 6 (10), 1 Personal allowance (20)	2,400	35,664	2,240	34,500	2,400	45,186	2,212	38,078
	1	1	News Writer (400)	4,800		4,800		4,800		5,041	
	1	1	Naib Tahsildar (70)	840		...		840		210	
	10	12	Clerks, 1 (100), 1 (60), 3 (40), 2 (30), 2 (25), 1 (90), 2 (15)	6,120		5,970		5,760		6,079	
	9	9	Servants, 1 (30), 4 (15), 3 (8), 1 (9)	1,476		1,390		1,416		1,424	
	1	1	Cemetery Establishment (8)	96		110		96		88	
	6	6	Education Establishment 4 (15), 2 (16)	1,194		1,500		1,320		1,500	
			Education contingencies	396							
	2	2	Medical Do (10)	240		980		240		927	
			Conservancy Establishment	3,169		1,700		1,694		1,197	
					20,641		18,690		18,566		18,678
Allowances—			Travelling Allowance of Officers	8,400		3,380		9,100		4,809	
			Ditto ditto of Establ.	3,400		5,010		3,400		4,031	
			Compensation for dearness of food	582		...		582		...	
					12,382		8,390		13,082		8,840
Supplies and Services—			Rewards for Intelligence	6,500		10,000		6,500		7,500	
			Secret Service	500		...		500		500	
			Purchase of Fents	3,000		3,000		3,000		...	
					10,000		13,000		10,000		8,000
Contingencies—			Service Postage and Telegram Charges	2,000		1,800		2,000		1,820	
			Tour Charges	700		550		600		657	
			Liveries to Peons	68		...		...		68	
			Other Miscellaneous Charges	2,000		6,290		2,000		6,001	
			Pay of menials	84		90		84		569	
			Medical Contingencies	2,100		790		2,000		849	
			Printing	150		...		...		...	
					7,102		9,520		6,684		9,964
			Total Other Agencies		85,789		84,100		93,518		83,560

DETAILED ACCOUNT No. 25B.—POLITICAL.—CHARGES ON NORTH-WEST FRONTIER.

SUMMARY.				Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Charges on account of Khyber Tribes				1,17,040		1,15,000		1,17,040		1,15,210	
Chitral Frontier Charges				1,92,773		1,84,500		1,87,658		1,92,723	
Bhittani Service				12,722		12,600		12,722		8,071	
					3,22,535		3,12,100		3,17,420		3,16,004
Charges of Khyber Rifles				4,75,838		4,89,000		4,60,123		4,51,483	
Payments for Guarding Hill Passes				2,07,478		2,00,800		2,07,413		2,34,853	
Charges on account of Chitral Scouts				53,406(a)		47,200(a)		53,406(a)		46,387(a)	
Kurrum Militia				3,33,369		3,23,000		3,28,527		3,19,189	
Waziristan Militia				9,49,796		9,52,000		8,75,533		8,55,017	
Charges for Levies				...		2,100		...		2,520	
					20,19,887		20,18,800		19,25,002		19,09,419
Lump provision for improving the pay of the Kurrum and Waziristan Militia					...		...		70,500		...
For rounding					522		...		178		...
Total					23,41,900		23,31,000		23,13,100		22,25,453

	Numbers.		DETAILS.								
	1913-14.	1914-15.									
Salaries—			Charges of Khyber Rifles.								
	1	1	Commandant, Khyber Rifles (1,240-13-4)	14,890				12,000		11,334	
	6	6	Other Officers, 2 (700), 1 (650), 1 (750), 2 (540)	46,560		66,400		48,000		17,787	
			Pushlu allowance	9,600		1,200		8,400		...	
			Medical Officer	9,000		11,400		...		1,689	
			Exchange Compensation Allowance	3,841		5,400		3,750		1,481	
			Do. do. Medical Officer	565				...		40	
			Local allowances ditto	2,400		2,400		...		...	
					86,854		86,800		72,150		32,331
Establishment, etc.—	14	14	Subadars, 1 (200), 1 (120), 4 (80), 2 (100), 3 (65), 3 (55)	14,400				14,400			
	15	15	Jemadars, 8 (45), 7 (35)	7,260				7,260			
	71	71	Havildars, 71 (15)	12,780				12,780			
	71	71	Naicks, 71 (12)	10,224				10,224			
	14	14	Buglers (9)	1,512				1,512			
	1,400	1,400	Sepoys (9)	1,51,200				1,51,200			
	120	120	Sowars (25)	36,000				36,000			
	1	1	Risaldar (100)	1,200				1,200			
	10	10	Dafadars (35)	4,200				4,200			
	1	1	Jemadar (60), Cavalry	720		3,88,400		720		4,12,875	
Allowances, etc.—			Order of Merit pay	19,241				19,241			
			Approved Service Allowance	32,182				34,220			
			Contingencies	44,865				42,414			
			Pay of menials	5,100				5,100			
	4	4	Clerks, 1 (80), 1 (50), 2 (30)	2,280				2,280			
	6	6	Post Moharirs, 1 (15), 3 (12), 3 (9)	792				792			
	12	12	Transport Establishment, 1 (9), 10 (8), 1 (12)	1,212				1,212			
			Provision for up-keep of water-supply	10,000				10,000			
			Travelling Allowance	17,820		13,800		17,220		6,277	
			Other Allowances	7,378		...		7,378		...	
	8	8	Medical Establishment, 1 (90), 1 (65), 4 (18), 2 (7)	2,892		...		2,844		...	
			Do. Contingencies	2,450		...		2,500		...	
			Pay of menials	408		...		408		...	
	27	27	Miscellaneous Establishment, 2 (25), 3 (15), 7 (9), 15 (5)	2,796		...		2,796		...	
			Compensation for dearness of food	72		...		72		...	
					3,88,984		4,02,200		3,87,973		4,19,152
			Total Charges of Khyber Rifles		4,75,838		4,89,000		4,60,123		4,51,483

(a) Includes Rs. 1,050, 1,050, 1,050 and 1,063 on account of Exchange Compensation Allowance.



NORTH-WEST FRONTIER PROVINCE—EXPENDITURE.

DETAILED ACCOUNT No. 25B.—POLITICAL.—CHARGES ON NORTH-WEST FRONTIER—contd.										
			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Payments for Guarding Hill Passes.										
Allowances to Frontier Tribes.										
Allowances—	Shilmani levies at Shinpokh, etc.		2,520			2,520				
	Charges for guarding Hill Passes, Peshawar		49,448			49,323				
	" " Hazara		7,000			7,000				
	Kohat District.									
	Allowance to Pass Afridis		8,540			8,540				
	Ditto Arakzais		1,898			1,898				
	Jawaki Allowances		1,848			1,848				
	Bangesh Khan Allowance		633			633				
	Buland Khel		888			888				
	Other Allowances		8,564			8,564				
Dera Ismail Khan District.										
Charges for Wana Maliks		12,366			12,366					
Charges for guarding Hill Passes, Wana		6,480			6,600					
Allowances to Mahsuds		70,000			70,000					
Bannu.										
Allowances in connection with Tochi, Bannu and Thal Routes		1,010			1,010					
Charges for guarding Hill Passes, Tochi		36,283			36,223					
Total Payments, etc.				2,07,478		2,00,600		2,07,413		
Numbers.										
1913-14.										
1914-15.										
Kurram Militia.										
Salaries—	1	1	Commandant, 1 (1,140-14-8)	13,691	}		13,691		28,242	
	4	4	Adjutants, 1 (750), 2 (700), 1 (480) and other Officers	31,560			31,560		6,857	
			Exchange Compensation Allowance	2,828			2,828		2,272	
			Reserve Officer						1,440	
			Pushtu Allowances	6,000			6,000		4,983	
				51,079		50,280		54,079	43,794	
	Force—	1	1	Subadar Major (200)	2,400			2,400		2,520
		12	12	Subadars, 3 (100), 3 (80), 6 (50)	10,080			10,080		11,516
		24	24	Jemadars (40)	11,520	}		11,520		11,976
		48	48	Havildars (15)	8,640			8,640		8,497
48		48	Naicks (12)	6,912			6,912		6,910	
16		16	Buglers (9)	1,728			1,728		1,728	
1,200		1,200	Sepoys (9)	1,20,000			1,28,160		1,25,655	
2		2	Daffadars (40)	960			960		960	
50		50	Sowars (25)	15,000			15,000		14,974	
6		6	Maharirs (15)	1,080	}		1,080		3,845	
3	3	English Clerks, 2 (50), 1 (40)	1,680			1,680				
2	2	Munshis (30)	720			720				
17	17	Servants, 1 (12), 2 (10), 3 (9), 8 (8), 1 (20), 1 (13), 1 (25)	2,172			3,100		3,106		
2	2	Sub-Assistant Surgeon, 1 (40), 1 (55)	1,140			1,330		1,785		
Allowances—	1	1	Compounder (21)	252			252			
	1	1	Salutri (30)	360			360			
			Allowances	6,464		4,220	6,156		4,145	
			Clothing Allowance	22,921		17,810	21,827		15,667	
			Good-conduct Allowance	20,000		19,690	20,000		20,150	
			Messing Allowance	720		720	720		720	
			Up-keep of Mules	...		400	...		363	
	1	1	Jamadar, Mounted Infantry (60)	720			720			
			Pushtu Allowance	120		120	120		196	
	2	2	Servant (8)	192			192			
			2,45,381		2,37,480		2,42,539		2,34,713	
Travelling Allowance			13,400		13,800			13,955		
Compensation for dearness of food			...		...			4		
Supplies and Services—	Horse equipment		...	13,400		13,800		13,400		13,959
	Hospital Charges		1,200		750		1,200		6,085	
	Repairs of Tents and Arms, etc.		...		...		...		580	
	Purchase and Repair of Furniture		...		...		...		160	
	Musketry Charges		1,059		450		1,059		360	
	House-rent		48		50		48		785	
	Transport Charges		6,800		8,000		4,800		44	
	Fixed Contingencies		...		...		...		3,258	
	Other Charges		7,520		13,740		7,520		11,744	
	Pay of menials		3,612		3,400		3,612		3,708	
Pay of menials (Medical Establishment)			180			180		...		
Pay Allowance			90			90		...		
Postage charges			...		50			...		
				20,509		26,440		18,509		
Total Kurram Militia				3,33,869		3,28,000		3,28,527		
									26,723	
									3,19,189	



DETAILED ACCOUNT No. 25B.—POLITICAL.—CHARGES ON NORTH-WEST FRONTIER—concl'd.												
	Numbers.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.		
	1913-14	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Salaries—	2	2	Waziristan Militia.									
	9	9	Commandants, 2 (1,140-13-4)	27,380		20,700		27,380		34,413		
			Adjutants, 2 (750), 4 (700), 1 (600), 2 (480)	70,320		71,900		71,760		47,440		
	..	..	Reserve Officers	...		...		...		4,768		
	2	2	Medical Officers 1 (750), 1 (1,000)	21,000		22,400		19,200		19,111		
	13	11	Exchange Compensation Allowance	7,118		6,630		7,096		5,864		
			Pushtu Allowance	14,400		11,140		14,400		11,126		
					1,40,218		1,32,770				1,22,722	
	Force -	2	2	Subadar-Majors (200)	4,800				4,800	1,39,836	5,856	
		25	25	Subadars, 7 (100), 6 (80), 6 (65), 6 (55)	22,800				22,800		22,183	
30		30	Jemadars, 17 (45), 13 (35)	14,640				14,640		18,395		
130		130	Havildars, 52 (20), 78 (17)	28,392				25,272		24,854		
130		130	Naicks, 70 (15), 60 (14)	22,680				19,560		19,756		
2,254		2,254	Sepoys, 1,217 (12), 1,037 (11)	3,12,132				2,58,036		3,51,323		
26		26	Buglers, 14 (12), 12 (11)	3,600		5,19,600		2,976		3,179		
2		2	Risaldar, (100)	2,400				2,400		...		
3		3	Jemadars (Mounted Infantry), 1 (80), 2 (60)	2,400				2,400		...		
20		20	Daffadars (Mounted Infantry), 10 (42), 10 (32)	8,880				8,400		...		
240		240	Sowars, 144 (29), 96 (27)	81,216				75,456		...		
11		11	Clerks, 2(55), 3 (40), 3 (30), 2 (25), 1 (20)	4,680				4,680		...		
32		32	Muharrirs, 16 (27), 16 (15)	8,064		12,980		7,680		12,467		
1		2	School Master, (25)	600		100		300		...		
...		...	Drill Instructors	...		...		...		384		
4		4	Salutries, 4 (20)	960		920		960		960		
36		36	Servants, 2 (35), 3 (30), 1 (24), 4 (16), 2 (15), 7 (14½), 7 (12), 3 (11), 4 (12½), 3 (10)	6,900		7,450		6,900		7,093		
22		23	Medical Establishment, 1 (100), 2 (70), 1 (95), 2 (75), 1 (8), 2 (14), 4 (20), 1 (15), 1 (45), 4 (10), 1 (17), 2 (23), 1 (80)	10,128		8,230		9,636		9,110		
			Good-conduct Allowance	33,984		24,150		33,984		23,095		
			Messing Allowance	1,440		...		1,440		...		
			Other Allowances	5,194		2,700		5,222		760		
			Compensation for dearness of food	3,744		3,000		3,744		3,600		
24		24	Transport Attendants, 2 (15), 1 (13), 10 (11), 10 (10), 1 (12)	3,180		3,170		3,180		3,180		
			Approved Service Allowance	27,600		23,920		27,600		24,884		
			Ferries Allowance	...		300		...		300		
Allowance—					6,10,414		6,06,520		5,42,066		5,31,379	
				Travelling Allowance	32,170		23,230		31,970		22,972	
Supplies and Services and Contingencies—				Clothing	...		...		...		19,266	
				Kit-money	...		...		...		32,845	
				Food and keep of Stallions	...		48,140		...		55,903	
			Replacement of Bandoliers	...		...		...		125		
			Annual Recurring Charges	56,803		50,600		56,803		...		
			Medical Contingencies	8,000		6,870		8,200		7,392		
			Pay of menials	1,140		810		1,008		1,494		
			Other Contingencies	86,891		66,370		81,490		50,244		
			Pay of menials.	14,160		12,490		14,160		10,589		
			Education charges	...		...		...		86		
			Postage charges	...	1,66,994	4,200	1,89,480	...	1,61,661	...	1,77,944	
			Total Waziristan Militia		9,49,796		9,52,000		8,75,533		8,55,017	

DETAILED ACCOUNT NO. 25C.—POLITICAL.—DURBAR PRESENTS AND ALLOWANCES TO VAKHELS. (a)

SUMMARY.							
Durbar Presents	16,300	15,300	16,300	10,832			
Toshakhana Contingencies	1,500	...	1,500	2			
TOTAL		17,800	15,300	17,800			10,834
DETAILS.							
Durbar Presents.							
Durbar presents for the Chief Commissioner	4,000	}	15,300	4,000	...		
Ditto Political Officer, Khyber Agency	500			500	...		
Ditto ditto Dir, Swat, and Chitral Agency	11,800			11,800	10,832		
Total Durbar Presents		16,300	15,300	16,300			10,832

(a) The contingent expenditure is under the control of the Local Administration.

DETAILED ACCOUNT NO. 25D.—POLITICAL.—REFUGEES AND STATE PRISONERS.											
				Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
SUMMARY.				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Allowances to Afghan Refugees from Kabul . . . . .				8,820		8,890		8,820		9,380	
Charges of Afghan Refugees . . . . .				4,644		2,110		4,644		2,594	
For rounding . . . . .					13,464 36				13,464 36		11,974
Total . . . . .					13,500		11,000		13,500		11,974
Allowances—	Numbers.		DETAILS.								
	1913-14.	1914-15.									
				Allowances to Afghan Refugees from Kabul—							
				Not exceeding Rs. (5,000) per annum—							
	1	1		Allowances (130) „ . . . .		1,560	}	1,560		}	9,380
	1	1		„ (50) „ . . . .		600		600			
	3	3		„ (30) „ . . . .		1,080		1,080			
	9	9		„ 4 (20), 1 (15), 2 (10), 1 (100), 1 (250) . . . .		5,580		5,580			
	Total Allowances to Afghan Refugees from Kabul . . . . .				8,820		8,890		8,820		9,380

## DETAILED ACCOUNT NO. 25E.—POLITICAL.—MISCELLANEOUS. (a)

Establishment—	Miscellaneous Establishment . . . . .	240		2,370		240		3,148	
	Chowkidar for Khushalgah Jhalor . . . . .	2,772		...		2,992		...	
Supplies and Services and Allowances—	Khasadar Establishment on the Upper Swat River Canal . . . . .	47,709	50,721	33,130	35,500	65,000	68,232	33,785	36,938
	Rewards to Native Chiefs, etc., for Political Services . . . . .	18,491		22,230		17,491		24,065	
Contingencies—	Rewards for Intelligence . . . . .	13,300		14,500		13,300		16,662	
	Secret Service . . . . .	800		320		800		...	
	Petty Construction and Repairs . . . . .	1,220	33,811	...	37,100	1,000	32,591	478	41,205
	Service Postage and Telegram Charges . . . . .	8,750		10,950		8,650		6,227	
	Office Expenses and Miscellaneous . . . . .	41,500		24,500		31,500		24,929	
	Telephone Charges . . . . .	530		...		530		20	
	Pay of menials . . . . .	240	51,020	240		240	40,920	...	31,176
			1,35,552 152		35,700		1,41,743 357		
	For rounding . . . . .								
	<b>Total</b> . . . . .		1,35,400		1,08,600		1,42,100		1,09,314

(a) The contingent expenditure is under the control of the Local Administration.

## 26.—SCIENTIFIC AND MISCELLANEOUS DEPARTMENTS.

	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
IMPERIAL.					
Provincial Museums . . . . .		Rs. 3,800	Rs. 3,000	Rs. 3,600	Rs. 2,726
Agriculture . . . . .		46,000	30,400	32,000	26,915
Public Exhibitions and Fairs . . . . .	26A	7,000	6,500	6,500	6,171
Veterinary and Stallion Charges . . . . .	26B	62,600	33,700	38,000	20,896
Botanical and other Public Gardens . . . . .	26C	5,100	6,100	5,200	4,363
Provincial Statistics . . . . .	26D	6,500	6,300	6,700	7,625
Census . . . . .		...	...	...	3,208
Refunds . . . . .		...	...	...	31
<b>TOTAL</b> . . . . .		1,31,000	86,000	92,000	71,929
Imperial . . . . .		65,000	43,000	46,000	37,568
Special . . . . .		66,000	43,000	46,000	34,361

DETAILED ACCOUNT No. 26A.—SCIENTIFIC, ETC., DEPARTMENTS.—PUBLIC EXHIBITIONS AND FAIRS.

	Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Cattle and Horse Fairs . . . . .		7,000		6,500		6,500		6,171

DETAILED ACCOUNT No. 26B.—SCIENTIFIC, ETC., DEPARTMENTS.—VETERINARY AND STALLION CHARGES.

SUMMARY.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Subordinate Establishment . . . . .			14,304		10,350		14,408		16,654	
Hospitals and Dispensaries . . . . .			12,100		11,500		12,100		...	
Breeding Operations . . . . .			12,000		11,850		11,500		4,232	
Bonus . . . . .			...		...		...		10	
Lump provision on Account of pay and establishment of Superintendent Civil Veterinary Department . . . . .			24,600		...		...			
			63,004				38,008			
			404				8			
For rounding . . . . .										
Total . . . . .				62,600		33,700		38,000		20,896

	Numbers.									
	1913-14.	1914-15.								
Establishment—	29	29	Subordinate Establishment.							
			Veterinary Inspectors and Assistants, 2 (78), 6 (50), 10 (40), 11 (30), 3 allowance 5 each . . . . .	14,412		10,860		14,412		10,999
Allowances—	1	2	Servants, 1 (9), 1 (8) . . . . .	204		300		108		186
Contingencies—			Travelling Allowance . . . . .	4,200		3,200		4,200		2,985
			Contingencies . . . . .	...		500		200		2,825
			Pay of menials . . . . .	...		...		...		—9
				18,816		14,860		18,920		16,986
			Contribution to Veterinary Assistant . . . . .	...		...		...		...
			Petty Construction and Repairs . . . . .	...		...		...		4,180
			Deduct—Amount recoverable from District Funds . . . . .	4,512		4,510		4,512		4,512
			Deduct—Contribution to Veterinary Assistant . . . . .	...		...		...		...
			Total Subordinate Establt. . . . .		14,304	10,350		14,408		16,654
Supplies and Services—			Hospitals and Dispensaries.							
			Construction of Veterinary Dispensaries . . . . .	10,000		10,000		10,000		...
			Purchase of Bazar Medicines . . . . .	2,100		1,500		2,100		...
			Total Hospitals and Dispensaries. . . . .		12,100	11,500		12,100		...
Supplies and Services, etc.—			Cost of Bulls . . . . .	1,500		1,500		1,500		...
			Breeding Operations.							
			Compensation for animals destroyed on account of glanders . . . . .	500	1,500	1,500		1,500		30
			Cost of Stallions . . . . .	10,000		10,000		10,000		4,145
			Road Expenses . . . . .	...		100		...		57
			Feed and keep of Stallions . . . . .	...	10,500	10,350		10,000		4,292
			Total Breeding Operations . . . . .		12,000	11,850		11,500		4,232

DETAILED ACCOUNT No. 26C.—SCIENTIFIC, ETC., DEPARTMENTS.—BOTANICAL, ETC., GARDENS.

	Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Station Gardens . . . . .	4,684		6,050		...		4,337	
Bonus . . . . .	...		...		5,200		—22	
Agri-Horticultural garden—pay of menials . . . . .	450		50		...		48	
	5,134							
For rounding . . . . .	34							
Total . . . . .		5,100		6,100		5,200		4,363

DETAILED ACCOUNT No. 26D.—SCIENTIFIC, ETC., DEPARTMENTS.—PROVINCIAL STATISTICS.

Vide APPENDIX, PAGE 70.

Establishment -	30	30	Mohurirs, 3 (25), 12 (15), 15 (10), and 4 allowance (5) each . . . . .	5,100		4,740		5,100		4,954
Allowances—			Travelling Allowance . . . . .	25	5,100	110	4,740	25	5,100	53
			Compensation for dearness of food . . . . .	449		110		424		...
Supplies and Services—					474		220		449	53
Contingencies—			Petty Construction and Repairs . . . . .		500		1,120		1,000	2,444
			Contingent Charges . . . . .		412		220		394	
					6,486				6,943	174
			For rounding . . . . .		14				243	
Total . . . . .				6,500		6,300		6,700		7,625

## 27.—TERRITORIAL AND POLITICAL PENSIONS.

	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
<i>IMPERIAL.</i>		Rs.	Rs.	Rs.	Rs.
Territorial and Political Pensions . . . . .	27A	58,000	58,000	58,000	58,591
Charitable Allowances . . . . .	27B	4,000	4,000	4,000	3,786
<b>Total</b> . . . . .		<b>62,000</b>	<b>62,000</b>	<b>62,000</b>	<b>62,377</b>

## DETAILED ACCOUNT NO. 27A.—TERRITORIAL, ETC., PENSIONS.—TERRITORIAL AND POLITICAL PENSIONS.

	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
	Rs. Rs.	Rs. Rs.	Rs. Rs.	Rs. Rs.
<b>Exceeding Rs. 5,000 Per Annum.</b>				
<b>MISCELLANEOUS.</b>				
Golam Kasim Khan, Nawab of Tonk . . . . .	20,000	20,000	20,000	20,046
<b>Not Exceeding Rs. 5,000 Per Annum.</b>				
Miscellaneous . . . . .	38,000	38,000	38,000	38,545
<b>Total</b> . . . . .	<b>58,000</b>	<b>58,000</b>	<b>58,000</b>	<b>58,591</b>

## DETAILED ACCOUNT NO. 27B.—TERRITORIAL, ETC., PENSIONS.—CHARITABLE ALLOWANCES.

	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
	Rs. Rs.	Rs. Rs.	Rs. Rs.	Rs. Rs.
<b>Exceeding Rs. 5,000 Per Annum.</b>				
Miscellaneous . . . . .	...	...	...	...
<b>Not Exceeding Rs. 5,000 Per Annum.</b>				
Miscellaneous . . . . .	4,000	4,000	4,000	3,786

## 29.—SUPERANNUATION ALLOWANCES AND PENSIONS.

	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
		Rs.	Rs.	Rs.	Rs.
Superannuation and Retired Allowances . . . . .	29A	1,46,000	1,32,000	1,12,500	1,20,194
Compassionate Allowances . . . . .	29B	9,200	8,600	10,200	8,914
Gratuities . . . . .	29C	5,800	5,700	2,800	3,826
Pensions for Distinguished and Meritorious Services . . . . .		12,500	12,100	12,500	12,394
Lump provision for pension and Bonus to discharged officers and men of the late B. M. Police . . . . .		...	25,000	1,00,000	...
Commuted value of Pension . . . . .		5,500	5,600	...	...
<b>Total</b> . . . . .		<b>1,79,000</b>	<b>1,89,000</b>	<b>2,38,000</b>	<b>1,45,328</b>
<b>Imperial</b> . . . . .		<b>89,000</b>	<b>94,000</b>	<b>1,19,000</b>	<b>72,664</b>
<b>Special</b> . . . . .		<b>90,000</b>	<b>95,000</b>	<b>1,19,000</b>	<b>72,664</b>

## DETAILED ACCOUNT No. 29A.—SUPERANNUATION ALLOWANCES, ETC.—SUPERANNUATION AND RETIRED ALLOWANCES.

Departments—		Budget Estimate, 1913-14.	Lapsed since the date of framing the Budget Estimate, 1913-14. (a)	Amount payable in 1914-15.	New Pensions and Retired Allowances granted since the date of last Estimate. (b)	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Accounts, 1912-13.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Land Revenue . . . . .	20,549	2,934	17,615	8,434	26,049		
	Salt . . . . .	234	42	192	360	552		
	Excise . . . . .	443	...	443	...	443		
	Forest . . . . .	264	...	264	48	312		
	Post Office . . . . .	3,645	99	3,546	548	4,094		
	Telegraph . . . . .	922	922	...	...	...		
	General Administration . . . . .	2,430	...	2,430	...	2,430		
	Law and Justice . . . . .	23,722	3,616	20,106	618	20,724		
	Police . . . . .	45,470	2,901	42,569	31,536	74,105		
	Education . . . . .	113	113	...	...	...		
	Medical . . . . .	2,713	451	2,262	...	2,262		
	Political Agency . . . . .	3,725	295	3,430	1,200	4,630		
	Miscellaneous Departments . . . . .	735	225	510	2,870	3,380		
	Public Works . . . . .	7,479	1,156	6,323	696	7,019		
		1,12,444	12,754	99,690	46,310	1,46,000		
	For rounding . . . . .	56						
	<b>Total</b> . . . . .	<b>1,12,500</b>				<b>1,46,000</b>	<b>1,32,000</b>	<b>1,20,194</b>

## DETAILED ACCOUNT No. 29B.—SUPERANNUATION ALLOWANCES, ETC.—COMPASSIONATE ALLOWANCES.

Mutiny Pensions . . . . .	3,384	...	3,384	217	3,601		1,628
Miscellaneous Allowances and Rewards . . . . .	6,808	1,497	5,311	228	5,539		7,286
	10,192	1,497	8,695	445	9,140		
For rounding . . . . .	8				60		
<b>Total</b> . . . . .	<b>10,200</b>				<b>9,200</b>	<b>8,600</b>	<b>8,914</b>

## DETAILED ACCOUNT No. 29C.—SUPERANNUATION ALLOWANCES, ETC.—GRATUITIES.

	Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Gratuities to discharged Public Servants . . . . .	5,800		5,700		2,800		609	
"    "    Police-men . . . . .							2,289	
Ditto    for Patwaries . . . . .							838	
<b>Total</b> . . . . .		<b>5,800</b>		<b>5,700</b>		<b>2,800</b>		<b>3,826</b>

## 30.—STATIONERY AND PRINTING.

	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
		Rs.	Rs.	Rs.	Rs.
Stationery purchased in the Country . . . . .	30A	22,700	26,000	20,200	23,877
Government Presses . . . . .	30B	48,400	49,800	46,800	33,071
Printing at Private Presses . . . . .	30C	12,000	7,500	12,500	6,414
Lithography . . . . .		12,100	10,600	10,400	10,881
Stationery supplied from Central Stores . . . . .		20,800	19,100	19,100	16,937
Refunds . . . . .				...	3
<b>Total</b> . . . . .		<b>1,16,000</b>	<b>1,13,000</b>	<b>1,09,000</b>	<b>91,183</b>
<b>Imperial</b> . . . . .		<b>58,000</b>	<b>56,000</b>	<b>54,000</b>	<b>45,592</b>
<b>Special</b> . . . . .		<b>58,000</b>	<b>57,000</b>	<b>55,000</b>	<b>45,591</b>

## DETAILED ACCOUNT No. 30A.—STATIONERY AND PRINTING.—STATIONERY PURCHASED IN THE COUNTRY.

	Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Revenue Department . . . . .	7,073		8,250		6,245		7,929	
Civil and Sessions Courts . . . . .	3,915		3,150		3,800		3,146	
Criminal Courts . . . . .	6,102		6,500		5,605		6,513	
Police Department . . . . .	4,750		7,000		4,550		6,180	
Miscellaneous . . . . .	60		30		...		109	
Revenue Commissioner . . . . .	800		1,070		...		...	
<b>TOTAL</b> . . . . .		<b>22,700</b>		<b>26,000</b>		<b>20,200</b>		<b>23,877</b>

- (a) The deductions shown in this column include the Superannuation Allowances transferred for payment to other Governments.  
 (b) Includes the Superannuation Allowances transferred for payment from other Governments.

## DETAILED ACCOUNT No. 30B.—STATIONERY AND PRINTING.—GOVERNMENT PRESSES.

				Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.		
SUMMARY.				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Secretariat Press				31,100		33,800		35,100		21,175		
Jail Presses				17,300		16,000		11,700		11,896		
					48,400		49,800		46,800		33,071	
Numbers.												
				1913-14.	1914-15.							
DETAILS.												
Secretariat Press.												
I.—ADMINISTRATION.												
Establishment—	1	1	(1) Superintendent (250) + personal allowance (50) and House rent allowance (30)	3,930		4,020		3,900		3,300		
	2	2	(2) Office establishment (45), (60)	1,260		1,500		1,260		1,069		
			(5) Temporary establishment	...		210		324		157		
			Overtime	135		...		216		...		
			Menial Establishment	618		90		...		50		
			II.—PRESS.									
	1	1	Supervision and Storekeeping Staff, (60)	720	6,003		5,820		5,700		4,576	
			Overtime	240		720		720		1,084		
			(2) Composing Branch—			120		240		120		
			Overtime to Supervision and Accounts	...		...		...		21		
			(c) Workmen—									
			Do. Temporary	...		...		...		...		
			Auxiliaries	...		...		...		...		
			Temporary	170		160		160		149		
			(ii) Temporary	5,892		4,810		5,892		3,583		
			(d) Overtime to Auxiliaries	57		40		53		33		
			Do. to Workmen	1,473		1,100		1,473		516		
	5	5	(3) Reading Branch—									
			(i) Permanent, 1(125), 1(35), 2(30), 1(100) Personal allowance at (25)	4,140		2,790		4,140		2,295		
			Overtime to Reading Branch	1,035		140		1,035		124		
			(4) Press and Machine—									
			(b) Auxiliaries—									
			Permanent	...		...		...		20		
			(ii) Temporary	288		290		288		273		
			(c) Workmen—									
			Permanent	...		...		...		9		
			(ii) Temporary	1,416		1,210		1,416		987		
			Overtime to Auxiliaries	72		50		72		33		
			Do. to Workmen	354		110		351		119		
			(5) Warehouse and Binding—									
			Auxiliaries	...		...		...		...		
			(c) Workmen—									
			(i) Permanent, (20—25)	300		250		256		187		
			(ii) Temporary	321		290		321		178		
			Overtime to Workmen	156		50		145		28		
					16,637		12,200		10,568		9,769	
	3	3	III.—Publishing Branch, Clerks and servants, 1 (10), 1 (12), 1 (9)	732		600		732		622		
			Overtime to Servants	63		...		63		...		
					795		600		795		622	
			IV.—Form Stores	...		...		20		...		
					960		960		960		1,241	
			V.—Outside Printing, Clerk (80)									
VII.—ALLOWANCES.												
Allowances—			Hill journey allowance	1,250		...		1,000		—4		
			Compensation for dearness of food	1,224		...		1,206		...		
			Travelling allowance	500		...		360		...		
					2,974		...		2,566		—4	
VII.—SUPPLIES AND SERVICES.												
Supplies and Services—			Postage and Packing	400		160		400		...		
			Freight, etc., on plants and furniture	360		2,300		1,100		—265		
			Do. do. on stationery	550		100		550		43		
			Purchase, etc., of plant and furniture	725		10,800		5,025		2,444		
			Repairs, etc., do. do. do.	25		20		25		—2		
			Purchasing raw materials and stores	...		...		...		469		
			Other outside printing	...		20		...		...		
			Purchase of Country stationery	...		30		...		...		
					2,060		13,430		7,100		2,689	
	IX.—CONTINGENCIES.											
	Contingencies—			Pay of menials	303		150		246		131	
				Hot and Cold Weather charges	300		200		300		170	
			Office expenses and miscellaneous	1,050		420		400		1,690		
			Clothing for peons	80		...		60		...		
			Telephone charges	...		...		...		291		
			Postage charges	...		...		...		...		
				1,733		770		1,006		2,282		
Total					31,162				34,695			
For rounding					62				405			
Total Secretariat Press					31,100		33,800		35,100		21,175	



DETAILED ACCOUNT No. 30B.—STATIONERY AND PRINTING—GOVT. PRESSES—contd.  
Vide APPENDIX, PAGE 70.

	Numbers.		Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment—			<b>Jail Presses.</b>							
			I.—ADMINISTRATION.							
			II.—PRESS OFFICE ESTABLISHMENT							
			Office establishment . . . . .							
	2		4. Press and Machine—							
			(c) Workmen—							
			(i) Permanent, 1 (40), 1 (30),							
			1 allowance at (10).							
	2		Drawing and Litho auxiliaries							
			(Permanent), 1 (40), 1 (30), 1							
			allowance at 10 . . . . .							
Supplies and Services—			VIII.—SUPPLIES AND SERVICES.							
			Purchase of plant and furniture . . . . .							
			Repairs to do. . . . .							
			Freight, etc., on do. . . . .							
			Purchase of raw materials . . . . .							
			Freight, etc., on stationery . . . . .							
			Purchase of country stationery . . . . .							
			Postage and Packing charges . . . . .							
			Cost of stores purchased in England							
			Freight of do. do. . . . .							
Contingencies—			Office Expenses and Miscellaneous . . . . .							
			Postage and packing charges . . . . .							
			Pay of menials . . . . .							
			For rounding . . . . .							
			<b>Total Jail Presses . . . . .</b>							

DETAILED ACCOUNT No. 30C.—STATIONERY AND PRINTING.—PRINTING AT PRIVATE PRESSES.

	Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Revenue Commissioner . . . . .		5,000		2,320		5,000		2,410
Judicial Commissioner (including Criminal Courts) . . . . .		1,100		630		1,280		522
Forest . . . . .	350		...		400		...	
Medical . . . . .	1,330		60		1,330		127	
Police . . . . .	3,300		4,090		3,300		2,814	
Education . . . . .	700		300		500		466	
Miscellaneous . . . . .	220		100		690		75	
		5,900		4,550		6,220		3,482
<b>Total . . . . .</b>		12,000		7,500		12,500		6,414

32.—MISCELLANEOUS.

	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
		Rs.	Rs.	Rs.	Rs.
Extraordinary items. . . . .		...	...	...	244
Contributions . . . . .		2,000	...	...	...
Irrecoverable Temporary Loans written off . . . . .		...	...	...	400
Travelling allowances to Officers attending Examinations . . . . .		...	...	400	333
Rewards for Proficiency in Oriental Languages and Allowance to Language Examination Committees . . . . .		5,000	5,000	2,500	2,816
Charges for Remittance of Treasure . . . . .		1,000	1,400	700	1,333
Donations for Charitable Purposes . . . . .	32A	500	400	600	343
Rewards for Destruction of Wild Animals . . . . .		600	600	500	767
Petty Establishments . . . . .	32B	34,900	24,700	18,300	20,233
Miscellaneous Refunds . . . . .		1,000	900	...	412
Miscellaneous Charges for the Treatment of patients at the Pasteur Institute, Kasauli. . . . .		...	..	...	38
<b>TOTAL . . . . .</b>		45,000	33,000	23,000	26,919
<b>IMPERIAL . . . . .</b>		23,000	17,000	12,000	13,459
<b>SPECIAL . . . . .</b>		22,000	16,000	11,000	13,460

# NORTH-WEST FRONTIER PROVINCE—EXPENDITURE.

## DETAILED ACCOUNT No. 32A.—MISCELLANEOUS.—DONATIONS FOR CHARITABLE PURPOSES. (a)

	Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	500		400		600		343	
Maintenance of indigent and insane persons								
<b>Total</b>		<b>500</b>		<b>400</b>		<b>600</b>		<b>343</b>

(a) The expenditure is controlled by the Revenue Commissioner.

## DETAILED ACCOUNT No. 32B.—MISCELLANEOUS.—PETTY ESTABLISHMENT. Vide APPENDIX, PAGE 70.

	Numbers.		Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment, etc.—	2	13	Nazul Establishment—							
			Petty Construction and repairs		...	10	...	...	...	
			Compensation for dearness of food		...	10	...	...	...	
			Circuit and Sessions Houses (b) —							
			Servants, 1 (25), 1 (15), 7 (10),							
			3 (8), 1 (7)		1,692	1,600	204	1,496		
			Contingencies		2,150	2,650	1,250	2,253		
			Pay of menials		306	350	882	338		
			Compensation for dearness of food		139	30	110	4		
			Bonus		...	...	...	—1		
			Lump provision for New Rest and Circuit Houses		5,000	..	...	...		
	2	12	Miscellaneous petty establishments —							
			(Clerks, 2 (40))		960	}				
			Servants, (8)		192					
			Compensation for dearness of food		65		192	1,901		
			Contingencies		1,032		65			
Pay of menials		396	30	1,321						
...	9	A.—Charges for Conservancy of Kachari compounds, viz:—								
		Servants 1 (12), 1 (10), 1 (9), 5 (7), 1 (6)		861	}	...	}	1,397		
		Other charges		766		666				
		Copying Agency		21,392		16,780		12,700	12,845	
		Pay of menials		...		...		1,150	...	
				34,954				18,543		
For rounding				51		243				
Total				34,900	21,700	18,300	20,233			

(b) The contingent expenditure is controlled by Divisional Judges.

## 42.—IRRIGATION—MAJOR WORKS.

	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
Working expenses in charge of P. W. Officers—		Rs.	Rs.	Rs.	Rs.
Lower Swat River Canal	42A	95,000	1,54,000	71,000	1,61,162
Kabul River Canal	42B	1,45,000	1,03,000	89,000	96,918
Other Canals	42C	60,000	43,000	50,000	52,639
<b>TOTAL</b>		<b>3,00,000</b>	<b>3,00,000</b>	<b>2,10,000</b>	<b>3,10,719</b>
<b>Imperial</b>		<b>1,50,000</b>	<b>1,50,000</b>	<b>1,05,000</b>	<b>1,55,359</b>
<b>Special</b>		<b>1,50,000</b>	<b>1,50,000</b>	<b>1,05,000</b>	<b>1,55,360</b>
<b>Interest on Debt</b>		<b>7,44,000</b>	<b>6,51,000</b>	<b>6,75,000</b>	<b>5,58,851</b>
<b>Imperial</b>		<b>6,39,000</b>	<b>5,47,000</b>	<b>5,67,000</b>	<b>4,52,297</b>
<b>Special</b>		<b>1,05,000</b>	<b>1,04,000</b>	<b>1,08,000</b>	<b>1,06,554</b>



DETAILED ACCOUNT No. 42A.—IRRIGATION—MAJOR WORKS—WORKING EXPENSES.—LOWER SWAT RIVER CANAL.					
		Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
		Rs.	Rs.	Rs.	Rs.
Extension and Improvements— Maintenance and Repairs— Establishment—		15,500	8,600	...	10,671
		55,900	40,090	29,000	41,064
		24,500	1,02,300	39,700	1,06,649
Tools and Plant—	Scientific Instruments and Drawing materials .	—1,000	3,000	2,200	2,202
	Plant and machinery . . . . .				
	Tools . . . . .				
	Live Stock . . . . .				
	Office furniture . . . . .				
Refunds Revenue—	Repairs and carriage . . . . .				
		100	100	100	576
Total .		95,000	1,54,000	71,000	1,61,162
DETAILED ACCOUNT No. 42B.—IRRIGATION—MAJOR WORKS—WORKING EXPENSES.—KABUL RIVER CANAL.					
Extension and Improvements— Maintenance and Repairs— Establishment—		40,700	18,000	24,500	11,530
		72,000	54,000	30,000	54,445
		32,000	29,300	33,400	29,192
Tools and Plant—	Scientific Instruments and Drawing materials .	200	1,500	1,000	1,529
	Plant and machinery . . . . .				
	Tools . . . . .				
	Live Stock . . . . .				
	Office furniture . . . . .				
Refunds Revenue—	Repairs and carriage . . . . .				
		100	200	100	222
Total .		1,45,000	1,03,000	89,000	96,918
DETAILED ACCOUNT No. 42C.—IRRIGATION—MAJOR WORKS—WORKING EXPENSES.—OTHER CANALS.					
Extension and Improvements— Maintenance and Repairs— Establishment—		11,000	3,000	...	5,225
		17,300	15,700	18,700	22,490
		34,000	24,200	30,800	23,230
Tools and Plant—	Scientific Instruments and Drawing materials .	—2,300	100	500	1,308
	Plant and machinery . . . . .				
	Tools . . . . .				
	Live Stock . . . . .				
	Office furniture . . . . .				
Refunds Revenue—	Repairs and carriage . . . . .				
		...	...	...	386
Total .		60,000	43,000	50,000	52,639
ABSTRACT ACCOUNT No. 42.—IRRIGATION—MAJOR WORKS.					
SUMMARY.					
Extension and Improvement . . . . .		67,200	29,600	24,500	27,426
Maintenance and Repairs . . . . .		1,45,200	1,09,700	77,700	1,17,999
Establishment . . . . .		90,500	1,55,800	1,03,900	1,59,071
Other Items . . . . .		—2,900	4,900	3,900	6,223
Total .		3,00,000	3,00,000	2,10,000	3,10,719

IRRIGATION—ESTABLISHMENT.

Vide APPENDIX, PAGE 71.

Numbers.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		DIRECTION AND ACCOUNTS.								
		Share of cost debitable to the North-West Frontier Province . . . . .		73,000			69,000		73,853	
		Executive—								
1	1	Executive Engineers (1,250) . . . . .	15,000			14,400				
...	...	" " (1,150) . . . . .				"				
1	1	" " (900) . . . . .	10,500			11,400				
2	2	" " (850) . . . . .	20,400			20,400				
...	...	" " (700) . . . . .				...				
1	1	Assistant Engineers (660) . . . . .	7,920			7,440				
2	3	" " (620) . . . . .	22,320			13,920				
...	1	" " (605) . . . . .	7,200			...				
...	1	" " (510) . . . . .	6,100			"				
...	1	" " (500) . . . . .	6,000						1,21,833	
1		" " (160) . . . . .				5,520				
1		" " (100) . . . . .								
1	1	" " (100) . . . . .				5,100				
1	1	Inspector of Fisheries (1,000) (1,300) . . . . .	22,200			21,600				
		Frontier Allowance . . . . .	15,000			2,100				
		Frontier Allowance . . . . .	1,200			2,700				
		Pushkar Allowance . . . . .		1,15,620		1,800	1,09,740		1,21,833	
15	10	Upper Subordinates, 1 (250), 1 (200), 5 (150) 1 (100) 3 (80) . . . . .	17,520			22,110		25,501		
		Frontier Allowance . . . . .	2,100			2,880		971		
		Sub-Divisional Allowance . . . . .				...		1,239		
		Temporary Establishment . . . . .	12,120			21,480		18,669		
				32,310			46,800		46,386	
20	20	Lower Subordinates, 9 (70), 3 (60), 3 (50), 5 (45), 2 (40), 1 (30) . . . . .	16,620			17,760		16,522		
		Frontier Allowance . . . . .	1,050			...		1,439		
		Temporary Establishment . . . . .	18,605			21,228		20,089		
				36,808			38,988		38,050	
1	5	Accountants, 1 (250), 3 (135), 1 (50) . . . . .	8,460			8,940				
		Frontier Allowance . . . . .	720			"				
		Temporary Establishment . . . . .	...	9,180		...	8,940	51,012		
		Office Establishment—								
15	30	Clerks, 4 (120), 4 (60), 6 (50), 4 (50), 12 (40) . . . . .	21,840			11,964				
		Frontier Allowance . . . . .	400			720				
		Temporary Establishment . . . . .	5,880			11,064				
								51,012		
		Carried over . . . . .	98,120	72,000		92,710	70,000		73,853	

IRRIGATION—ESTABLISHMENT—*contd.*

*Vide* APPENDIX, PAGE 71

Numbers.			Budget Estimate, 1914-15		Revised Estimate, 1913-14		Budget Estimate, 1913-14		Accounts, 1912-13.	
1913-14	1914-15		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward	28,120	73,000			23,718	69,000		73,853
				2,23,448				2,01,168		2,57,251
6	8	Draftsmen, 2 (100), 3 (60), 2 (50), 1 (40)	6,210				1,920			
		Frontier Allowance	400				510			
		Temporary Establishment—								
		Clerks		7,828			7,212			
		Draftsmen								
		Menial Establishment—		42,588				36,420		
2	3	Artificers, 1 (40), 2 (25)	1,080				780			
1	1	Jemadar, (10)	120				120			
5	4	Chaprisars, 3 (8), 1 (9)	396				180			
1	1	Sowar, (20)	240				210			
1	6	Chaukidars, (7)	501				81			
		Temporary Establishment	14,488				30,311			
		Medical Establishment—		16,828				32,048		31,755
	1	Sub-Assistant Surgeon, 1 (50)	600				..		608	
		Temporary Establishment	1,960				6,318		5,917	
		Revenue Establishment—		5,560				6,318		6,525
1	1	Deputy Collector, 2nd grade, 1 (400)	4,800				3,600		7,306	
5	3	Zilladars { 2 (60) 1 (50)	2,040				3,120		3,478	
13	14	Munshis, (18 to 65)	4,704				3,996		3,710	
4	4	Chaprisars, (8)	384				381		362	
		Temporary Establishment	1,392	13,320			492	11,592	12,323	27,179
		Land measurement	..				..			
		Temporary Establishment	...	550			816	816		
		Water Regulation—								
25	25	Gauge Registrars, (8 to 10)	2,592				2,592		1,033	
		Temporary Establishment	1,620	4,212			810			4,033
		Carried over		3,06,506				2,95,124		3,26,776
				73,000				69,000		73,853

IRRIGATION—ESTABLISHMENT.						
Vide APPENDIX, PAGE 71.						
Numbers.			Budget Esti- mate, 1914-15.	Revised Esti- mate, 1913-14.	Budget Esti- mate, 1913-14.	Accounts, 1912-13.
1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.
		Brought forward	73,000 3,06,506		69,000 2,95,124	73,853 3,26,776
1	1	Telegraph—		Details are not available.		
		Signaller, (18 to 35) . . . . .	256		...	...
		Temporary Establishment . . . . .	1,800		1,992	...
		Political Establishment . . . . .	30,000		30,000	28,916
		Fees to Lambardars . . . . .	24,000		20,000	20,047
		Payment to Patwaris . . . . .	9,900		10,000	...
		Travelling Allowances . . . . .	63,098		44,736	63,508
		Contingencies . . . . .	27,440		20,148	26,872
		Special Survey . . . . .	...		...	816
		Deduct—Debits to other Provinces and Departments . . . . .	...		...	520
		Add— Do. Do. Do. . . . .	...	...	...	
		TOTAL EXECUTIVE	4,63,000		4,22,000	4,66,415
		GRAND TOTAL	5,36,000		4,91,000	5,40,268

ABSTRACT OF THE PRECEDING CHARGES FOR ESTABLISHMENT.

	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
	Rs.	Rs.	Rs.	Rs.
Direction . . . . .	73,000		69,000	73,853
Construction . . . . .	2,73,684		2,63,996	2,80,039
Accounts . . . . .	9,180		8,940	
Medical . . . . .	5,560		6,348	6,525
Revenue . . . . .	13,320		11,592	27,179
Water Regulation . . . . .	4,212		3,432	4,033
Telegraph . . . . .	2,056		1,992	...
Political establishment . . . . .	30,000		30,000	28,916
Travelling allowance . . . . .	63,098		44,736	63,508
Contingencies . . . . .	27,440		20,148	26,872
Fees to Lambardars . . . . .	24,000		20,000	20,047
Payments to Patwaris . . . . .	9,900		10,000	...
Land Measurement . . . . .	650		816	...
Special Survey . . . . .	...		...	816
Deduct— Debits to other Provinces and Departments . . . . .	...		...	520
Add— Do. Do. Do. . . . .	...		...	...
Distribution of the above total.	5,36,000		4,91,000	5,40,268
42.—Major Works—Working Expenses . . . . .	90,500		1,03,900	1,59,071
43.—Minor Works and Navigation . . . . .	...		...	8,430
49.—Irrigation Works—Capital . . . . .	4,45,500		3,87,100	3,72,767
	5,36,000		4,91,000	5,40,268

43.—IRRIGATION.—MINOR WORKS AND NAVIGATION.

	Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
		Rs.	Rs.	Rs.	Rs.
In charge of Civil Officers . . . . .	43A	53,000	52,000	51,000	22,513
In charge of P. W. Officers Works for which neither Revenue nor Capital Accounts are kept . . . . .	43B	10,000	2,000	10,000	15,357
Total		63,000	54,000	61,000	37,870
Imperial		31,000	27,000	30,000	18,934
Special		32,000	27,000	31,000	18,936

DETAILED ACCOUNT No. 43A.—IRRIGATION—MINOR WORKS AND NAVIGATION.—IN CHARGE OF CIVIL OFFICERS.

	Numbers.			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14.	1914-15.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries, etc.—	2	2	Salary of Officers, 1 (400), 1 (3,250),	7,800		7,800		9,840		2,818	
	6	6	Establishment, 1 (40), 2 (30), 3 (8) .	1,488		1,620		1,488		1,570	
			Bonus . . . . .	...		...		...		—471	
			Travelling Allowance . . . . .	2,300		1,480		2,480		569	
			Compensation for dearness of food .	90		...		90		...	
			Repairs . . . . .	43,722		43,500		39,502		15,748	
			Contingencies . . . . .	600		600		600		443	
			Petty construction and repairs .	...		...		...		1,412	
					56,000		55,000		54,000		22,513
			Deduct—Contributions from Dis-		3,000		3,000		3,000		
			trict Fund . . . . .								
Total					53,000		52,000		51,000		22,513

DETAILED ACCOUNT No. 43B.—IRRIGATION—MINOR WORKS AND NAVIGATION.—IN CHARGE OF P. W. OFFICERS.—WORKS FOR WHICH NEITHER REVENUE NOR CAPITAL ACCOUNTS ARE KEPT.

	Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Works . . . . .	10,000		2,000		10,000		6,925	
Establishment . . . . .	...		...		...		8,430	
Tools and Plant . . . . .	...		...		...		2	
Total		10,000		2,000		10,000		15,357

ABSTRACT ACCOUNT No. 43B.—IRRIGATION.—MINOR WORKS AND NAVIGATION.  
(In charge of P. W. Officers.)

	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
	Rs.	Rs.	Rs.	Rs.
Works . . . . .	10,000	2,000	10,000	6,925
Establishment . . . . .	...	...	...	8,430
Other Items . . . . .	...	...	...	2
Total	10,000	2,000	10,000	15,357

45.—CIVIL WORKS.									
		Detailed Account No.	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.			
			Rs.	Rs	Rs.	Rs			
H HOLLY IMPERIAL			6,000	17,000	6,000	15,165			
In charge of Public Works Officers . . .									
DIVIDED.									
In charge of Civil Officers . . . . .		45A	1,86,000	1,77,000	82,000	87,287			
In charge of Public Works Officers . .		45B	32,31,000	32,84,000	31,60,000	25,23,374			
Total Divided . . . . .			34,17,000	34,61,000	32,42,000	26,10,661			
TOTAL			34,23,000	34,78,000	32,48,000	26,25,826			
Imperial			17,15,000	17,47,000	16,27,000	13,20,496			
Special			17,08,000	17,31,000	16,21,000	13,05,330			

DETAILED ACCOUNT NO. 45 A.—CIVIL WORKS.—IN CHARGE OF CIVIL OFFICERS  
Vide APPENDIX, PAGE 70.

	Numbers			Budget Estimate, 1914-15.		Revised Estimate, 1913-14.		Budget Estimate, 1913-14.		Accounts, 1912-13.	
	1913-14	1914-15		Rs	Rs	Rs	Rs	Rs.	Rs.	Rs	Rs.
Establishment, etc.—			Staging Bungalow Establishment								
	72	0	2 (12), 1 (11), 2 (10), 1 (16), 2 (15), 1 (8), 1 (7), 1 (6), 3 (4), 4 (2), 2 (3), 2 (1), 1 (5), 10 (7), 5 (6) for 7 months, 1 (7), 5 (6) for 5 months, 1 (11), 1 (2) for 6 months	5,922		1,900		6,021		5,186	
	1	1	Porter Dado 1, (50)	(00)				(00)			
	6	1	Pay Mohum, 2 (20), and 4 (15) for six months	840		2,860		840		2,781	
	6	1	Stants, 6 (8)	576				576			
			Incamping Ground Stants			110					
			Staging Bungalow contingencies	7,202		1,810		7,120		4,478	
			Pay of menials	3,171		3,050		2,914		3,208	
			Pay Contingencies	503		600		500		1,750	
			Travelling allowance	25		10		30		11	
			Incamping Ground Contingencies	1,181		950		1,130		944	
			Pay of menials	131		530		434		323	
			Compensation for damages of food	690		200		700		...	
			Pay of menials (leave)		21,117	...	18,020	...	20,868	17	18,728
Civil Buildings—			Original Works—								
			Public Works . . . . .		7,410			700		556	
			Repairs—								
Communications—			Public Works . . . . .	3,720				8,030		5,012	
			Miscellaneous . . . . .	950				700		473	
			Original Works—		4,670						
			Metalled Roads, etc . . . . .	500			10,300	500	9,430	114	6,041
			Repairs—								
Miscellaneous Public Improvements—			Metalled Roads . . . . .	755				800		1,593	
			Unmetalled Roads . . . . .	1,100				1,200		...	
			Drains and Bridges . . . . .	200				200		...	
			Repairs—		2,555						
			Improvements of other towns . .	...				2,700		1,707	
Other charges—					2,200			...	1,200		700
			Refunds . . . . .	...	...		880	...	...		311
			Contribution to Local Bodies . .	...	47,800		47,800	47,800			59,800
			Grants to Local Bodies in aid of sanitary works . . . . .		1,00,000		1,00,000	...			
			For rounding . . . . .		1,86,082 82			81,998 2			
Total				1,86,000		1,77,000		82,000		87,287	

# NORTH-WEST FRONTIER PROVINCE—EXPENDITURE.

## DETAILED ACCOUNT No 45B.—CIVIL WORKS—IN CHARGE OF P. W OFFICERS.

SUMMARY.	Budget Estimate, 1914-15	Revised Estimate, 1913-14	Budget Estimate, 1913-14.	Account, 1912-13
	Rs.	Rs.	Rs.	Rs.
<b>Civil Buildings—</b>				
New works . . . . .	8,12,100	5,29,800	8,27,100	4,34,012
Repairs . . . . .	1,50,000	1,53,700	1,80,000	1,51,792
<b>Communications—</b>				
New works . . . . .	7,89,900	10,07,100	6,06,900	6,31,750
Repairs . . . . .	9,20,000	10,66,500	9,20,000	9,27,189
<b>Miscellaneous Public Improvements—</b>				
New works . . . . .	29,000	21,600	19,400	6,152
Repairs . . . . .	15,000	16,900	15,000	21,949
<b>Establishment—(b)</b>				
Direction . . . . .	}	}	}	}
Construction . . . . .				
Accounts . . . . .				
<b>Tools and Plant</b>	42,000	11,500	41,100	30,772
Reserve . . . . .	63,000		1,81,200	...
Suspense . . . . .			...	189
<b>Total</b>	<b>32,31,000</b>	<b>32,91,700</b>	<b>31,71,000</b>	<b>25,74,141</b>
<i>Deduct—Expenditure in England</i>	..	7,700	11,000	50,767
<b>NET INDIA</b>	<b>32,31,000</b>	<b>32,84,000</b>	<b>31,60,000</b>	<b>25,23,374</b>
<b>DETAILS.</b>				
<b>Communications—(New works)</b>				
Roads . . . . .	}	}	5,00,900	5,66,893
Boats, Bridges and Ferries . . . . .			(a)	11,570
Accommodation for travellers . . . . .			10,07,100	16,756
Agriculture . . . . .			..	17
Miscellaneous . . . . .			1,06,000	36,484
Reserve and Minor Works . . . . .				...
<b>Total Communications—(New works)</b>	<b>7,89,900</b>	<b>10,07,100</b>	<b>6,06,900</b>	<b>6,31,750</b>
<b>Communications—(Repairs).</b>				
Roads . . . . .	}	}	4,65,000	7,82,480
Boats, Bridges and Ferries . . . . .			88,000	84,321
Accommodation for travellers . . . . .			23,000	20,782
Agriculture . . . . .			24,000	32,739
Miscellaneous . . . . .			3,20,000	6,867
Reserve . . . . .				...
<b>Total Communications—(Repairs)</b>	<b>9,20,000</b>	<b>10,66,500</b>	<b>9,20,000</b>	<b>9,27,189</b>
<b>Miscellaneous Public Improvements—(New works).</b>				
Improvements to town . . . . .	}	}	...	...
Markets . . . . .			...	...
Paving and Streets . . . . .			...	...
Water Supply . . . . .			13,000	5,613
Sewerage and Drainage . . . . .			...	...
Harbour . . . . .			...	...
Light houses . . . . .			...	...
Lighting . . . . .			...	...
Mines . . . . .			...	539
Miscellaneous . . . . .			6,400	...
Minor Works . . . . .				...
<b>Total Miscellaneous Public Improvements—(New works)</b>	<b>29,000</b>	<b>21,600</b>	<b>19,400</b>	<b>6,152</b>
<b>Miscellaneous Public Improvements—(Repairs),</b>				
Improvements to towns . . . . .	}	}	...	...
Markets . . . . .			...	...
Paving and Streets . . . . .			...	1,477
Water Supply . . . . .			12,000	14,142
Sewerage and Drainage . . . . .			16,900	...
Harbours . . . . .			...	...
Light houses . . . . .			...	...
Lighting . . . . .			...	...
Mines . . . . .			...	...
Miscellaneous . . . . .			...	3,330
Reserve . . . . .			3,000	...
<b>Total Miscellaneous Public Improvements—(Repairs)</b>	<b>15,000</b>	<b>16,900</b>	<b>15,000</b>	<b>21,949</b>

(a) Details are not available.

NORTH-WEST FRONTIER PROVINCE—EXPENDITURE.

ABSTRACT ACCOUNT NO. 45.—CIVIL WORKS—P. W.								
SUMMARY.				Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.	
				Rs.	Rs.	Rs.	Rs.	
Imperial.								
Original Works	.	.	.	...	9,600	...		7,666
Repairs	.	.	.	5,000	4,800	5,000		5,154
Establishment	.	.	.	900	2,400	900		2,154
Tools and Plant	.	.	.	100	200	100		191
Total Imperial				6,000	17,000	6,000		15,165
Divided.								
Original Works	.	.	.	16,31,000	15,58,500	14,53,700		10,71,914
Repairs	.	.	.	11,15,000	12,67,100	11,15,000		11,03,930
Establishment	.	.	.	3,80,000	4,24,300	3,80,000		3,67,336
Tools and Plant	.	.	.	42,000	41,800	41,100		30,772
Reserve	.	.	.	63,000	...	1,81,200		...
Suspense	.	.	.	...	...			189
Total Divided				32,31,000	32,91,700	31,71,000		25,74,141
Deduct—Expenditure in England				...	7,700	11,000		50,767
Net in India				32,31,000	32,84,000	31,60,000		25,23,374

19.—IRRIGATION—WORKS NOT CHARGED TO REVENUE.								
IMPERIAL.				Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.	
				Rs.	Rs.	Rs.	Rs.	
In charge of P. W. Officers.				20,50,000	35,00,000	32,92,000		30,58,256
Deduct—Expenditure in England				...	1,15,000	28,000		31,361
Total				20,50,000	33,85,000	32,64,000		30,26,895

Numbers.		DETAILS.						
1913-14.	1914-15.	Upper Swat River Canal.						
		Works	15,52,600	30,16,400	27,14,000		24,30,177	
		Establishment	4,26,500	3,83,200	3,72,000		3,66,858	
		Tools and Plant	19,000	63,100	32,000		72,863	
		Suspense Account	—60,000	8,000	83,000		1,60,086	
		Less receipts on Capital Account	1,100	5,700	1,000		6,182	
		Total Upper Swat River Canal		19,37,000	34,65,000	32,00,000	30,23,802	
		Other Canals.						
		Works	89,700	28,400	66,700		29,784	
		Establishment	19,000	4,300	15,100		5,909	
		Tools and Plant	1,300	300	1,200		412	
		Suspense Account	3,000	2,000	9,000		—1,651	
		Total Other Canals		1,13,000	35,000	92,000	34,454	
				20,50,000	35,00,000	32,92,000	30,58,256	



## APPENDIX A.

*Memorandum showing the Assignments to Special Revenues.*

	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
	Rs.	Rs.	Rs.	Rs.
From Imperial to Special.				
(1) Fixed adjusting entry under the <i>quasi</i> -Provincial Settlement .	4,48,000	4,48,000	4,48,000	4,48,000
(2) Recurring Assignment in connection with the relief of Municipalities from Police charges . . . . .	58,000	58,000	58,000	58,000
(3) Non-recurring Assignment for Medical Relief . . . . .	...	12,000	12,000	...
(4) Recurring Assignment for Reorganization of Borders Military Police . . . . .	34,000	34,000	34,000	...
(5) Assignment for expenditure under Special on account of Royal Bonus . . . . .	...	...	...	— 84
(6) Assignment for Frontier Roads . . . . .	1,15,000	2,00,000	50,000	...
(7) Recurring Assignment for Education . . . . .	25,000	25,000	25,000	25,000
(8) Ditto for the improvement of Secondary Education .	23,000	23,000	...	...
(9) Further Assignment for Education . . . . .	28,000	28,000	28,000	...
(10) Assignment for Capital Expenditure on Education . .	...	...	...	15,500
(11) Recurring Assignment for Aided Schools . . . . .	13,000	13,000	13,000	12,500
(12) Non-recurring Assignment for Education . . . . .	...	...	...	91,500
(13) Ditto for erection and improvement of Hostels . .	...	...	...	17,500
(14) Ditto for Islamia School and College, Peshawar . .	...	50,000	...	1,00,000
(15) Ditto for Sanitary purposes to Peshawar Municipality .	...	...	...	1,00,000
(16) Recurring Assignment for Sanitation . . . . .	25,000	25,000	25,000	37,500
(17) Ditto for improvement of Sanitary Services . . .	7,000	7,000	5,000	...
(18) Ditto for remission of appropriations from cesses .	26,000	26,000	26,000	...
(19) Ditto for remission of certain recoveries from Local Bodies . . . . .	1,000	...	...	...
(20) Ditto for increased expenditure on Sanitation . .	...	...	...	4,000
<b>Total . . . . .</b>	<b>8,03,000</b>	<b>9,49,000</b>	<b>7,24,000</b>	<b>9,09,416</b>
From Special to Imperial.				
Credit afforded by North Western Railway for Laki Pezu Railway	...	...	...	1,42,265
<b>Net Contribution to Special . . . . .</b>	<b>8,03,000</b>	<b>9,49,000</b>	<b>7,24,000</b>	<b>7,67,151</b>

## APPENDIX B.

*Statement showing under Minor Heads the provision made in the Estimates and the amounts included in the Accounts on account of Exchange Compensation Allowance.*

	Budget Estimate, 1914-15.	Revised Estimate, 1913-14.	Budget Estimate, 1913-14.	Accounts, 1912-13.
	Imperial. Rs.	Imperial. Rs.	Imperial. Rs.	Imperial. Rs.
<b>3.—Land Revenue—</b>				
Charges of District Administration	...	...	...	22
<b>18.—General Administration—</b>				
Chief Commissioner . . . . .	...	320	1,700	1,667
Civil Secretariat . . . . .	...	...	...	76
Military do. . . . .	...	...	...	97
Financial Commissioner etc. . . . .	1,667	1,670	1,667	1,667
	1,667	2,490	3,367	3,507
<b>19A.—Law and Justice Courts of Law—</b>				
Judicial Commissioner	1,600	1,600	1,600	1,600
Criminal Courts . . . . .	...	...	...	22
	1,600	1,600	1,600	1,622
<b>20.—Police</b>				
Superintendence . . . . .	1,000	1,800	2,025	2,025
District Executive Force . . . . .	2,775	2,400	2,325	2,215
Special Police . . . . .	4,050	2,850	1,725	1,298
	8,825	7,140	6,075	5,538
<b>22.—Education—</b>				
Direction . . . . .	1,050	980	1,013	1,065
Government School, General . . . . .	375	180	...	...
	1,425	1,160	1,013	1,065
<b>23.—Ecclesiastical—</b>				
Ecclesiastical Establishments . . . . .	1,088	1,060	1,350	1,098
<b>24.—Medical—</b>				
Medical Establishment . . . . .	2,851	2,640	2,700	2,744
Sanitation and Vaccination . . . . .	675	270	...	...
Grants for Medical purposes . . . . .	600	...	600	...
	4,126	2,910	3,300	2,744
<b>25.—Political—</b>				
Political Agents . . . . .	601	630	1,013	846
Charges on N.-W. Frontier . . . . .	15,400	15,840	14,724	10,720
	16,001	16,470	15,737	11,566
<b>GRAND TOTAL</b>	<b>34,232</b>	<b>32,830</b>	<b>32,442</b>	<b>27,162</b>

## Numerical Strength of Sanctioned Establishments for 1914-15.

N. B.—The following Establishments are not shown in the Appendix, as some of them are located in one district only, while others are petty establishments, the details of which, as far as available, are given in the body of the Estimate.

NAME OF ESTABLISHMENT	Reference to Estimate.	Where located.	NAME OF ESTABLISHMENT.	Reference to Estimate.	Where located.
	Page.			Page.	
<b>6.—Stamps—</b>			<b>25.—Political—</b>		
Superintendence . . . . .	19	Peshawar.	Political Agents —		
<b>10.—Assessed Taxes—</b>			Resident in Waziristan . . . . .	43	D. I. Khan.
Establishment . . . . .	20	Peshawar.	Tochi Agency . . . . .	43	Bannu.
<b>11.—Forests—</b>			Wana do. . . . .	44	D. I. Khan.
R. Establishments . . . . .	21	Hazara	Dir, Swat and Chitral Agency . . . . .	44	Malakand and Chitral.
<b>18.—General Administration—</b>			Kurram Agency . . . . .	45	Kurram.
Staff and household of the Chief Commissioner . . . . .	22	Peshawar.	Other Agencies . . . . .	46	Peshawar.
Civil Secretariat . . . . .	23	Ditto.	Charges on North-West Frontier—		
Military Secretariat . . . . .	24	Ditto.	Charges of Khyber Rifles . . . . .	47	Peshawar.
Revenue Commissioner . . . . .	24	Ditto.	Kurram Militia . . . . .	48	Kurram.
<b>19A.—Law and Justice—Courts of Law—</b>			Waziristan Militia . . . . .	49	Bannu & D. I. Khan.
Judicial Commissioner . . . . .	25	Peshawar.	Miscellaneous —		
<b>20.—Police—</b>			Miscellaneous Establishment* . . . . .	50	Kohat and Peshawar.
Superintendence . . . . .	31	Peshawar.	<b>26.—Scientific and other Minor Departments—</b>		
Criminal Investigation Department . . . . .	33	Ditto.	Veterinary and Stallion Charges —		
<b>22.—Education—</b>			Subordinate Establishment . . . . .	51	Abbottabad.
Direction . . . . .	36	Peshawar.	<b>30.—Stationery and Printing—</b>		
Government Schools, Special—			Government Presses—i		
Normal School and Model . . . . .	38	Peshawar.	Secretariat Press . . . . .	54	Peshawar.
<b>24.—Medical—</b>			<b>43.—Irrigation—Minor Works and Navigation—</b>		
Medical Establishment—			In charge of Civil Officers . . . . .	61	Bannu and Peshawar.
Superintendence . . . . .	40	Peshawar.			
Sanitation and Vaccination . . . . .	42	Ditto and D. I. Khan.			

\* Numerical strength not given in the Estimate.

12

Statement showing the numerical strength of the Sanctioned Establishments

3.—Land

3.—Land

CHARGES OF DISTRICT ADMIN

Reference Number.	DISTRICTS.	GENERAL ESTABLISHMENTS.										REVENUE ESTABLISHMENT.		SUB-DIVISIONAL ESTABLISHMENTS.															
		Officers.		Establishment.										Officers.		Establishments.													
				English Office.					Vernacular Office.																				
		Deputy Commissioner.	Assistant Commissioners.	Extra Assistant Commissioners.	Head Clerks (200 and over).	Head Clerks (10 to 200).	Clerks (100 to 200).	Clerks (50 to 100).	Clerks (50 and less).	Superintendents (less than Rs200).	Record-keepers.	Sheriffs.	Mohurirs.	Servants.	Accountants.	Writers.	Treasurers and their subordinates.	Tahsildars.	Naib-Tahsildars.	Revenue Accountants.	Treasury Accountants.	Cashiers.	Mohurirs.	Servants.					
1	Hazara .	1	1	3	1	..	1	..	9	1	4	2	2	21	7	..	2	4	6	3	..	4	2	73					
2	Peshawar .	1	1	5	1	..	1	5	10	1	15	1	..	33	2	10	2	9	12	5	5	..	..	150					
3	Kohat .	1	1	3	..	1	1	1	5	1	3	1	7	22	1	..	2	3	3	2	..	1	9	56					
4	Bannu .	1	1	3	..	1	1	1	6	1	3	1	..	16	..	7	2	3	3	1	1	1	..	42					
5	D. I. Khan .	1	1	4	..	1	1	1	6	1	3	2	2	18	1	3	2	5	9	3	2	2	..	53					
	Undistributed .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..					
	<b>Total</b> .	5	13	18	2	3	6	7	36	5	27	7	11	110	11	20	13	24	33	15	8	13	11	374					

12.—Registration.

		DISTRICT CHARGES.																			
		DIVISIONS.									ESTABLISHMENT.										
Reference Number.											Clerks (below 50)										
												Servants									
1	Hazara	.	.	.	.	.	.	.	.	3											
2	Peshawar	.	.	.	.	.	.	.	.	11								1			
3	Kohat	.	.	.	.	.	.	.	.	1								1			
4	Bannu	.	.	.	.	.	.	.	.	1								1			
5	D. I. Khan	.	.	.	.	.	.	.	.	2								1			
	Total	.	.	.	.	.	.	.	.	18								4			

19A.—Law and Justice—Courts of Law.

Reference Number.		CIVIL AND SESSIONS COURTS.										CRIMINAL COURTS.					
		PROCESS-SERVING ESTABLISHMENTS.										JUDICIAL ESTABLISHMENT.					
		Divisional Courts.		District Courts.		Commrs. and Deputy Commrs.' Courts.		Munsiffs' Courts.		Establishment.							
		Bailiffs and Nazirs.	Peons.	Bailiffs and Nazirs.	Peons.	Bailiffs and Nazirs.	Peons.	Bailiffs and Nazirs.	Peons.	Readers and Clerks (50 to 100).	Readers and Clerks (50 or less).	Servants.	Honorary Magistrates' Mohurirs (50 or less).	Honorary Magistrates' Servants.			
1	Hazara . . . . .	..	..	8	49	1	..	4	..	4	13	..	3	3			
2	Peshawar . . . . .	1	2	12	32	1	..	9	16	10	26	11	3	2			
3	Kohat . . . . .	..	..	..	..	1	..	6	28	5	17	..	2	..			
4	Bannu . . . . .	..	..	5	18	1	..	5	7	4	9	..	3	2			
5	D. I. Khan . . . . .	1	2	7	32	1	..	2	3	5	14	4	4	2			
	Undistributed . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..			
Total . . . . .		2	4	32	131	5	..	24	54	28	79	15	15	9			



**Statement showing the numerical strength of the Sanctioned Establishments in each District included in the Budget Estimate for 1914-15—continued.**

20.—POLICE - continued.																	
SPECIAL POLICE—BORDER MILITIA.															CATTLE POUNDS.		
Reference Number.	Districts.	OFFICERS.				FORCE.						ESTABLISHMENT.		Mohurirs.	Servants.		
		Commandants.	District officers.	Assistant District officers.	Subadar-Majors.	Subadars.	Janadars.	Havildars.	Naks.	Sepoys.	Janadars.	Dafadars.	Sowars.			Clerks.	Servants.
1	Hazara . . . . .	1	1	1	1	12	5	10	10	194	1	1	4	4	1	3	3
2	Peshawar . . . . .	1	1	1	1	33	7	15	15	291	1	4	41	7	1	13	13
3	Kohat . . . . .	1	1	1	1	5	11	25	25	485	1	2	21	3	1	13	13
4	Bannu . . . . .	1	1	1	1	4	9	20	20	388	1	2	21	3	1	9	9
5	D. I. Khan . . . . .	1	1	1	1	6	13	30	30	582	1	9	81	13	1	18	17
	Undistributed . . . . .	...	...	12	...	...	...	...	...	...	...	...	...	...	...	...	...
	<b>Total</b>	<b>1</b>	<b>5</b>	<b>4</b>	<b>5</b>	<b>20</b>	<b>45</b>	<b>100</b>	<b>100</b>	<b>1,940</b>	<b>4</b>	<b>18</b>	<b>168</b>	<b>41</b>	<b>5</b>	<b>56</b>	<b>42</b>

22. -EDUCATION.												23. -ECCLESIASTICAL.					
GOVERNMENT SCHOOL, GENERAL.					INSPECTION.			ECCLESIASTICAL ESTABLISHMENTS.							Cemetery Estab-lishment.	Reference Number.	
GOVERNMENT HIGH SCHOOL.					Officers.			Establ.		CHURCH OF ENGLAND.		CHURCH OF SCOTLAND.					
Head Master.	Master.	Sevants.	Bearing horse establishment.	Inspectors of Schools.	District Inspectors.	Assistant District Inspectors.	Inspectors.	Clerks.	Servants.	Senior Chaplains.	Junior Chaplains.	Clerks.	Servants.	Clerks.	Servants.		
1	Hazara . . . . .	12	1	4	1	1	1	1	1	1	1	1	1	1	1	6	1
2	Peshawar . . . . .	25	1	9	1	1	1	1	1	1	1	1	1	1	1	16	2
3	Kohat . . . . .	14	1	4	1	1	1	1	1	1	1	1	1	1	1	2	3
4	Bannu . . . . .	13	1	4	1	1	1	1	1	1	1	1	1	1	1	2	4
5	Dera Ismail Khan . . . . .	13	1	5	1	1	1	1	1	1	1	1	1	1	1	2	5
	<b>Total</b>	<b>79</b>	<b>12</b>	<b>26</b>	<b>2</b>	<b>5</b>	<b>2</b>	<b>6</b>	<b>4</b>	<b>1</b>	<b>3</b>	<b>12</b>	<b>12</b>	<b>1</b>	<b>1</b>	<b>19</b>	

24. MEDICAL.													
MEDICAL ESTABLISHMENT						HOSPITALS AND DISPENSARIES.							
DISTRICT MEDICAL OFFICERS						MOFUSSIL HOSPITALS AND DISPENSARIES.							
Districts.						Officers.		Establishment.		Officers		Establishment.	
Surge-Major Surgeons.	Assistant Surgeons.	Allowances to Regimental Officers for Civil duty.	Allowances to Regimental Officers for charge of Sub-Divisions.	Sub-Assistant Surgeons.	Compounders.	Servants.	Assistant Surgeons.	Sub-Assistant Surgeons.	Compounders and Dressers.	Servants.	Servants.		
1	Kurrum . . . . .	1	1	1	1	1	1	1	1	1	1	1	
2	Hazara . . . . .	1	1	1	1	1	1	1	1	1	1	1	
3	Peshawar . . . . .	1	1	1	1	1	1	1	1	1	1	1	
4	Kohat . . . . .	1	1	1	1	1	1	1	1	1	1	1	
5	Bannu . . . . .	1	1	1	1	1	1	1	1	1	1	1	
6	D. I. Khan . . . . .	1	1	1	1	1	1	1	1	1	1	1	
	Undistributed . . . . .	1	1	1	1	1	1	1	1	1	1	1	
	<b>Total</b>	<b>3</b>	<b>6</b>	<b>4</b>	<b>1</b>	<b>14</b>	<b>11</b>	<b>9</b>	<b>103</b>	<b>13</b>	<b>13</b>		

26.—SCIENTIFIC AND OTHER MINOR DEPTS.				30. STATIONERY AND PRINTING.				32.—MISCELLANEOUS.				45.—CIVIL WORKS.			
PROVINCIAL STATISTICS.				GOVERNMENT PRESSES.				PETTY ESTABLISHMENTS.				IN CHARGE OF CIVIL OFFICERS.			
				JAIL PRESS.											
				Establishment (below 50).											
Reference Number.	Districts.	Mohurirs.	Servants.	Reference Number.	Districts.	Mohurirs.	Servants.	Reference Number.	Districts.	Mohurirs.	Servants.	Reference Number.	Districts.	Mohurirs.	Servants.
1	Hazara . . . . .	10	...	1	Hazara . . . . .	10	...	1	Hazara . . . . .	10	...	1	Hazara . . . . .	10	...
2	Peshawar . . . . .	10	...	2	Peshawar . . . . .	10	...	2	Peshawar . . . . .	10	...	2	Peshawar . . . . .	10	...
3	Kohat . . . . .	5	...	3	Kohat . . . . .	5	...	3	Kohat . . . . .	5	...	3	Kohat . . . . .	5	...
4	Bannu . . . . .	2	...	4	Bannu . . . . .	2	...	4	Bannu . . . . .	2	...	4	Bannu . . . . .	2	...
5	Dera Ismail Khan . . . . .	3	...	5	Dera Ismail Khan . . . . .	3	...	5	Dera Ismail Khan . . . . .	3	...	5	Dera Ismail Khan . . . . .	3	...
	<b>Total</b>	<b>30</b>	<b>...</b>		<b>Total</b>	<b>30</b>	<b>...</b>		<b>Total</b>	<b>30</b>	<b>...</b>		<b>Total</b>	<b>30</b>	<b>...</b>

**Statement showing the numerical strength of the Sanctioned Establishments in each Division included in the Budget Estimate for 1914-15.**

IRRIGATION.																					
Office or Division.	Executive Engineers.	Assistant Engineers.	Covenanted Engineers.	Temporary Engineers.	Upper Subordinates.	Lower Subordinates.	Accountants.	Clerks.	Draftsmen.	Artificers.	Jamadars.	Chaprasis.	Sowars.	Chowkidars.	Sub-Assistant Surgeons.	Deputy Collectors.	Zilladars.	Munshis.	Chaprasis (Revenue Es- tablishment).	Gauge Registrars.	Signalers.
Malakand . . . .	1	3	...	1	1	6	2	8	2	...	...	...	...	...	...	...	...	...	...	...	...
Mardan . . . .	1	1	...	1	5	10	1	7	2	...	...	1	...	...	...	...	...	...	...	...	...
Lower Swat . . . .	1	2	...	...	3	4	1	8	2	2	1	3	1	6	1	1	3	14	4	25	1
Swabi . . . .	1	2	...	2	1	6	...	7	2	1	...	...	...	...	...	...	...	...	...	...	...
Unallotted . . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total . . . .	4	8	...	4	10	26	5	30	8	8	1	4	1	6	1	1	3	14	4	25	1





Government of Madras.

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# CIVIL BUDGET ESTIMATE

FOR THE YEAR

1914-1915.

GOVERNMENT

CIVIL BUDGET ESTIMATE

GENERAL ABSTRACT OF

REVENUE & RECEIPTS.	Reference to De-tailed Estimate.	BUDGET, 1914-1915.			REVISED, 1913-1914.			No. of Item.
		Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.	
	Page.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I.—LAND REVENUE.	6	2,75,47,000	3,19,32,000	5,94,79,000	2,63,61,000	3,20,16,000	5,83,77,000	1
II.—OPIMUM . . .	7	3,86,000	...	3,86,000	3,86,000	...	3,86,000	2
III.—SALT . . .	7	1,12,00,000	...	1,12,00,000	1,11,40,000	...	1,11,40,000	3
IV.—STAMPS . . .	8	73,15,000	73,15,000	1,46,30,000	70,15,000	70,15,000	1,40,30,000	4
V.—ENCISE . . .	9	1,95,50,000	1,95,50,000	3,91,00,000	1,83,25,000	1,83,25,000	3,66,50,000	5
VII.—CUSTOMS . . .	10	88,36,000	...	88,36,000	91,56,000	...	91,56,000	6
VIII.—ASSESSED TAXES— CIVIL OFFICERS.	11	18,90,000	18,90,000	37,80,000	18,35,000	18,35,000	36,70,000	7
PUBLIC WORKS OFFICERS (COORG) . . .	11	1,000	...	1,000	1,000	...	1,000	8
IX.—FOREST . . .	12	...	41,50,000	41,50,000	...	42,80,000	42,80,000	9
X.—REGISTRATION . . .	13	...	24,30,000	24,30,000	...	23,50,000	23,50,000	10
XI.—TITHE FROM NATIVE STATES.	13	44,97,000	...	44,97,000	44,97,000	...	44,97,000	11
XII.—INTEREST . . .	14	6,08,000	4,40,000	10,48,000	5,55,000	4,41,000	9,96,000	12
XVIA.—LAW AND JUSTICE— COURTS OF LAW . . .	16	...	11,22,000	11,22,000	...	11,37,000	11,37,000	13
XVIB.—LAW AND JUSTICE— JAILS . . .	17	...	5,50,000	5,50,000	...	5,50,000	5,50,000	14
XVII.—POLICE . . .	17	...	4,82,000	4,82,000	...	4,90,000	4,90,000	15
XVIII.—PORTS AND PILOTAGE . . .	18	...	...	...	...	...	...	16
XIX.—EDUCATION . . .	18	...	2,39,000	2,39,000	...	3,12,000	3,12,000	17
XX.—MEDICAL . . .	19	...	1,27,000	1,27,000	...	1,90,000	1,90,000	18
XXI.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS . . .	20	...	6,58,000	6,58,000	...	5,82,000	5,82,000	19
XXII.—RECEIPTS IN AID OF SUPERANNUATION, ETC.	22	1,12,000	96,000	2,08,000	1,12,000	96,000	2,08,000	20
XXIII.—STATIONERY AND PRINTING . . .	23	15,000	99,000	1,14,000	13,000	1,25,000	1,38,000	21
XXV.—MISCELLANEOUS . . .	24	76,000	2,68,000	3,44,000	77,000	3,60,000	4,37,000	22
XXIX.—IRRIGATION— MAJOR WORKS— DIRECT RECEIPTS (PUBLIC WORKS) . . .	25	1,33,000	1,32,000	2,65,000	1,33,000	1,32,000	2,65,000	23
PORTION OF LAND REVENUE DUE TO IRRIGATION.	26	52,92,000	52,93,000	1,05,85,000	52,58,000	52,59,000	1,05,17,000	24
XXX.—MINOR WORKS AND NAVI- GATION— CIVIL OFFICERS.	27	...	16,000	16,000	...	20,000	20,000	25
PUBLIC WORKS OFFICERS . . .	27	...	2,15,000	2,15,000	...	2,30,000	2,30,000	26
XXXI.—CIVIL WORKS— CIVIL OFFICERS.	28	...	11,000	11,000	...	12,000	12,000	27
PUBLIC WORKS OFFICERS . . .	28	8,000	3,10,000	3,18,000	9,000	3,10,000	3,19,000	28
TOTAL REV. & RECEIPTS . . .		8,74,66,000	7,73,83,000	16,48,49,000	8,48,73,000	7,60,67,000	16,09,40,000	29
OPENING BALANCE . . .			1,72,20,000			2,28,59,000		30
GRAND TOTAL . . .			9,46,03,000			9,89,26,000		31

Net increase of revenue and receipts

OF MADRAS.

FOR THE YEAR 1914-1915.

REVENUE AND RECEIPTS.

No. of Item.	BUDGET, 1913-1914.			Accounts, 1912-1913.			BUDGET ESTIMATE, 1914-1915, COMPARED WITH REVISED, 1913-1914.	
	Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	2,76,95,000	3,15,92,000	5,92,87,000	1,89,12,339	3,91,81,521	5,80,93,860	11,02,000	...
2	4,15,000	...	4,15,000	4,12,353	...	4,12,353	...	...
3	1,11,50,000	...	1,11,50,000	1,10,73,645	...	1,10,73,645	60,000	...
4	71,25,000	71,25,000	1,42,50,000	68,07,693	68,07,693	1,36,15,386	6,00,000	...
5	1,74,00,000	1,74,00,000	3,48,00,000	1,65,93,415	1,65,93,416	3,31,86,831	24,50,000	...
6	83,61,000	...	83,61,000	80,41,056	...	80,41,056	...	3,20,000
7	17,75,000	17,75,000	35,50,000	17,40,618	17,40,618	34,81,236	1,10,000	...
8	1,000	...	1,000	897	...	897	...	...
9	...	40,00,000	40,00,000	...	41,12,474	41,12,474	...	1,50,000
10	...	23,50,000	23,50,000	...	22,58,265	22,58,265	80,000	...
11	44,97,000	...	44,97,000	44,96,519	...	44,96,519	...	...
12	5,30,000	4,62,000	9,92,000	5,40,673	4,26,693	9,67,571	52,000	...
13	...	9,95,000	9,95,000	...	10,63,623	10,63,626	...	14,000
14	...	4,90,000	4,90,000	...	5,48,948	5,48,948	...	...
15	...	4,76,000	4,76,000	...	5,00,043	5,00,043	...	8,000
16	...	...	...	...	160	160	...	...
17	...	2,82,000	2,82,000	...	2,96,297	2,96,297	...	13,000
18	...	1,26,000	1,26,000	...	1,53,648	1,53,648	...	63,000
19	...	6,53,000	6,53,000	...	5,69,022	5,69,022	76,000	...
20	1,17,000	90,000	2,07,000	1,10,332	93,797	2,04,129	...	3,000
21	18,000	1,04,000	1,22,000	10,119	1,10,699	1,20,818	...	24,000
22	65,000	2,93,000	3,58,000	82,779	3,47,294	4,30,073	...	93,000
23	1,29,000	1,29,000	2,58,000	1,37,049	1,37,048	2,74,097	...	...
24	51,91,000	51,92,000	1,03,83,000	53,59,958	53,59,957	1,07,19,915	68,000	...
25	...	14,000	14,000	...	22,673	22,673	...	4,000
26	...	2,00,000	2,00,000	...	2,08,879	2,08,879	...	15,000
27	...	9,000	9,000	...	14,233	14,233	...	1,000
28	7,000	2,80,000	2,87,000	8,856	2,91,079	2,99,935	...	1,000
29	8,44,76,000	7,40,37,000	15,85,13,000	7,43,28,301	8,08,33,288	15,51,66,589	45,98,000	6,69,000
30		2,29,05,000			1,85,28,604		+ 30,09,000	
31		9,69,42,000			9,93,66,892			

## CIVIL BUDGET ESTIMATE

## GENERAL ABSTRACT OF

EXPENDITURE.	to Reference Detailed Estimate	BUDGET, 1914-1915			REVISED, 1913-1914			No of Item
		Imperial	Provincial	Total	Imperial	Provincial	Total	
	Page	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1.—REFUNDS AND DRAW- BACKS	30	3,10,000	2,00,000	5,10,000	3,57,000	2,26,000	5,83,000	1
2.—ASSIGNMENTS AND COMPLACATIONS	31	9,53,000	2,79,000	12,34,000	10,01,000	3,11,000	13,12,000	2
3.—LAND REVENUE	33		1,49,02,000	1,49,02,000		1,46,78,000	1,46,78,000	3
5.—SALT	36	17,03,000		17,03,000	14,81,000		14,81,000	4
6.—STAMPS	60	2,41,000	2,41,000	4,82,000	2,30,000	2,30,000	4,60,000	5
7.—EXCISE	61	9,49,000	9,48,000	18,97,000	9,08,000	9,07,000	18,15,000	6
9.—CUSTOMS	62	4,26,000		4,26,000	4,08,000		4,08,000	7
10.—ASSESSED TAXES	66	20,000	20,000	40,000	20,000	19,000	39,000	8
11.—FOREST	68		31,63,000	31,63,000		30,01,000	30,01,000	9
12.—REGISTRATION	72		12,84,000	12,84,000		12,76,000	12,76,000	10
13.—INTEREST ON ORDINARY DEBT	74		3,24,000	3,24,000		3,22,000	3,22,000	11
14.—INTEREST ON OTHER OBLIGATIONS	75	1,80,000		1,80,000	1,51,000		1,51,000	12
18.—GEN. ADMINIS- TRATION	80	4,82,000	14,36,000	18,68,000	4,80,000	14,26,000	19,06,000	13
19A.—LAW AND JUSTICE— COURTS OF LAW	91		70,21,000	70,21,000		69,22,000	69,22,000	14
19B.—LAW AND JUSTICE— JAILS	111		15,51,000	15,51,000		15,14,000	15,14,000	15
20.—POLICE	117		95,21,000	95,21,000		92,69,000	92,69,000	16
21.—PORTS AND PILOTAGE	111		6,000	6,000		36,000	36,000	17
22.—EDUCATION	112		79,12,000	79,12,000		81,67,000	81,67,000	18
23.—LOCAL SANITARY	113	1,55,000		1,55,000	3,27,000		3,27,000	19
24.—MEDICAL	102		25,17,000	25,17,000		25,10,000	25,10,000	20
25.—PUBLIC HEALTH	151	2,000	92,000	1,15,000	92,000	89,000	1,81,000	21
26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS	189	21,000	17,15,000	17,66,000	20,000	18,18,000	18,68,000	22
27.—TERRITORIAL AND POLITICAL PENSIONS	220	3,55,000		3,55,000	3,58,000		3,58,000	23
28.—CIVIL PURCHASE AND ABSENCE ALLOWANCES	223	2,000		2,000	7,000		7,000	24
29.—SUBSISTENCE AND ALLOWANCES AND PENSIONS	221	26,000	2,01,000	12,90,000	26,000	31,78,000	32,04,000	25
30.—STATIONERY AND PRINTING	222	50,000	1,00,000	2,00,000	4,00,000	1,00,000	19,08,000	26
32.—MISCELLANEOUS	231	37,000	5,50,000	5,72,000	7,000	5,36,000	5,73,000	27
33.—LAWYER FEES CIVIL OFFICERS P.W. OFFICERS								28 29
35.—PROTECTIVE IRRIGA- TION WORKS	236	5,00,000		5,00,000	3,51,000		3,51,000	30
36.—REDEMPTION OR AVOID- ANCE OF DEBT	237		2,50,000	2,50,000		2,50,000	2,50,000	31
37.—IRRIGATION—MAJOR WORKS— WORKING EXPENSES (PUBLIC WORKS)	237	11,18,000	11,18,000	22,36,000	11,70,000	11,70,000	23,40,000	32
38.—INTEREST ON DEBT	237	15,04,000	14,03,000	29,07,000	14,85,000	12,84,000	28,69,000	33
39.—MINOR WORKS AND NAVIGATION— CIVIL OFFICERS P.W. OFFICERS	239 239	7,000	7,00,000 34,22,000	7,00,000 34,29,000	7,000	6,40,000 34,80,000	6,40,000 34,87,000	34 35
40.—CIVIL WORKS— CIVIL OFFICERS P.W. OFFICERS	240 240	5,27,000	83,75,000 96,27,000	83,75,000 1,01,54,000	5,26,000	95,63,000 72,40,000	95,63,000 77,66,000	36 37
TOTAL EXPENDITURE		1,02,41,000	8,33,75,000	9,36,16,000	98,45,000	8,17,06,000	9,15,51,000	38
CLOSING BALANCE			1,12,38,000			1,72,20,000		39
GRAND TOTAL			9,46,03,000			9,89,26,000		40
PROVINCIAL SURPLUS			..			..		41
PROVINCIAL DEFICIT			59,92,000			56,89,000		42
CAPITAL EXPENDITURE CHARGED TO REVENUE— 40.—IRRIGATION WORKS	254	9,00,000	..	9,00,000	4,50,000	..	4,50,000	43

OF MADRAS.

FOR THE YEAR 1914-1915.

EXPENDITURE.

No of Item.	BUDGET, 1913-1914.			ACCOUNTS, 1912-1913			BUDGET ESTIMATE, 1914-1915, COMPARED WITH REVISION, 1913-1914	
	Imperial.	Provincial	Total	Imperial	Provincial	Total	Increase	Decrease.
	Rs	Rs	Rs	Rs	Rs.	Rs	Rs	Rs
1	2,70,000	1,78,000	4,48,000	3,10,832	2,67,620	5,18,452	.	78,000
2	9,54,000	2,69,000	12,23,000	8,90,116	2,56,907	11,47,023		78,000
3		1,46,51,000	1,46,51,000		1,42,09,160	1,42,09,160	2,24,000	
4	17,29,000		17,29,000	16,45,826		16,45,826	2,22,000	..
5	2,31,000	2,31,000	4,62,000	2,47,537	2,47,538	4,95,075	22,000	.
6	9,21,000	9,21,000	18,42,000	9,08,373	9,08,372	18,16,745	82,000	
7	4,20,000		4,20,000	4,04,349		4,04,349	18,600	..
8	19,000	18,000	37,000	18,498	18,498	36,996	1,000	..
9		32,03,000	32,03,000	.	31,50,482	31,50,482	1,62,000	..
10		12,46,000	12,46,000		12,46,046	12,46,046	8,000	..
11		3,26,000	3,26,000		3,17,276	3,17,276	2,000	
12	1,50,000	.	1,50,000	1,23,757		1,23,757	29,000	
13	4,51,000	13,74,000	18,32,000	4,34,515	13,99,496	18,31,011		38,000
14		65,94,000	65,94,000	.	66,61,302	66,61,302	99,000	...
15		14,10,000	14,10,000	.	13,89,871	13,89,871	37,000	...
16		87,46,000	87,46,000	.	88,16,509	88,16,509	2,52,000	...
17		24,000	24,000	.	41,145	41,145	...	...
18		97,63,000	97,63,000	.	65,53,050	65,53,050	...	2,25,000
19	3,47,000		3,47,000	3,22,125		3,22,125	28,000	...
20		39,14,000	39,14,000	..	20,51,628	20,51,628	1,000	...
21	17,000	92,000	1,09,000	16,931	95,175	1,12,106	.	66,000
22	20,000	18,23,000	18,43,000	32,243	18,66,064	18,98,307		1,02,000
23	355,000		3,55,000	3,28,195		3,28,195	.	3,000
24	2,000		2,000	4,564	.	4,564		5,000
25	30,000	28,20,000	28,50,000	27,289	27,66,614	27,94,103	86,000	...
26	6,50,000	16,46,000	22,96,000	4,92,124	17,43,062	22,35,186	1,01,000	..
27	43,000	4,31,000	4,74,000	29,232	5,15,869	5,44,601		1,000
28			.		..	.	..	...
29			...	.	...	.	..	...
30	5,00,000	..	5,00,000	1,57,723	..	1,57,723	1,46,000	...
31		2,50,000	2,50,000	..	2,50,000	2,50,000	..	...
32	10,57,000	10,57,000	21,14,000	10,25,490	10,25,490	20,50,980	...	1,04,000
33	14,89,000	14,88,000	29,77,000	14,72,554	14,72,554	29,45,108	38,000	..
34		7,00,000	7,00,000	...	6,03,043	6,03,043	60,000	..
35	20,000	31,94,000	32,14,000	6,968	30,31,640	30,33,608		58,000
36		85,66,000	85,66,000	..	85,60,623	85,60,623	...	11,88,000
37	4,36,000	71,19,000	75,55,000	6,73,687	71,03,280	77,76,967	23,88,000	
38	1,01,14,000	8,20,58,000	9,21,72,000	96,22,928	7,65,08,013	8,61,30,941	40,06,000	19,41,000
39		1,48,84,000			2,28,52,879		+ 20,65,000	
40		9,69,42,000			9,93,66,892			
41		...			43,30,275			
42		80,21,000			...			
43	4,20,000	...	4,20,000	3,08,517	...	3,08,517		

Expenditure in 1914-1915, Rs. 20,65,000

# CIVIL BUDGET ESTIMATE

OF

# REVENUE AND RECEIPTS

FOR THE YEAR

## 1914-1915.

### I.—LAND REVENUE.

	Detailed Account No.	Budget Estimate, 1914-1915.	Revised Estimate, 1913-1914.	Budget Estimate, 1913-1914.	Accounts, 1912-1913.
<i>SHARED.</i>		Rs.	Rs.	Rs.	Rs.
Ordinary Revenue . . . . .	IA	6,96,61,000	6,84,75,000	6,92,70,000	6,83,62,203
Sale-proceeds of Waste Lands and Redemp- tion of Land Tax . . . . .		1,50,000	1,51,000	1,00,000	1,53,957
Miscellaneous . . . . .	IB	2,53,000	2,68,000	3,00,000	2,97,615
<i>TOTAL, SHARED</i>		7,00,64,000	6,88,94,000	6,96,70,000	6,88,13,775
<i>Deduct—PORTION OF LAND REVENUE DUE TO IRRIGA- TION (transferred to XXIX. Irrigation— Major Works, see p. 26)</i>		1,05,85,000	1,05,17,000	1,03,83,000	1,07,19,915
<i>NET TOTAL, SHARED</i>		5,94,79,000	5,83,77,000	5,92,87,000	5,80,93,860
<i>Deduct—Provincial share (one-half)</i>		2,97,40,000	2,91,88,000	2,96,43,000	2,90,46,930
Imperial share (one-half)		2,97,39,000	2,91,89,000	2,96,44,000	2,90,46,930
Transfers between Imperial and Provincial ( <i>vide</i> Appendix A, p. 258)		— 21,92,000	— 28,28,000	— 19,49,000	— 1,01,34,591
<i>TOTAL, IMPERIAL</i>		2,75,47,000	2,63,61,000	2,76,95,000	1,89,12,339
<i>PROVINCIAL.</i>					
Provincial share as above		2,97,40,000	2,91,88,000	2,96,43,000	2,90,46,930
Transfers between Imperial and Provincial ( <i>vide</i> Appendix A, p. 258)		+ 21,92,000	+ 28,28,000	+ 19,49,000	+ 1,01,34,591
<i>TOTAL, PROVINCIAL</i>		3,19,32,000	3,20,16,000	3,15,92,000	3,91,81,521
<i>TOTAL</i>		5,94,79,000	5,83,77,000	5,92,87,000	5,80,93,860

DETAILED ACCOUNT No. IA.—LAND REVENUE.—Ordinary Revenue.*							
				Budget Estimate, 1914-1915.	Revised Estimate, 1913-1914.	Budget Estimate, 1913-1914.	Accounts, 1912-1913.
SHARED.				Rs.	Rs.	Rs.	Rs.
Peishench on Permanently-settled Estates . . . . .				50,21,000	50,41,000	50,05,000	51,65,002
Shrotriem Jodi . . . . .				7,52,000	7,50,000	7,54,000	7,70,985
Ryotwar and Miscellaneous . . . . .				6,32,52,000	6,20,32,000	6,28,20,000	6,16,25,289
Revenue from Proprietary Estates Village Service Inams enfranchised . . . . .				6,36,000	6,52,000	6,91,000	8,00,927
TOTAL . . . . .				6,96,61,000	6,84,75,000	6,92,70,000	6,83,62,203

DETAILED ACCOUNT No. IB.—LAND REVENUE.—Miscellaneous.							
SHARED.							
Revenue from Proprietary Estates Village Service Inams enfranchised . . . . .				2,000	2,000	2,000	1,562
Process Service Fees . . . . .				11,000	9,000	9,000	9,126
Receipts of the Survey Department . . . . .				4,000	1,000	4,000	430
Realizations from the Mysore Darbar for the power taken from the Cauvery Falls . . . . .				31,000	30,500	30,000	29,571
Fees charged for the time and labour of the Land Records Staff . . . . .				21,000	31,000	31,000	30,377
Receipts from Quarries and Minor Mineral Products . . . . .				5,000	...	6,000	...
Rents of Railway Class C—Land . . . . .				5,000	...	5,000	...
Receipts under Madras Act I of 1908 . . . . .				2,000	1,500	3,000	1,317
Other Items . . . . .				1,72,000	1,93,000	2,10,000	2,25,232
TOTAL . . . . .				2,53,000	2,68,000	3,00,000	2,97,615

II.—OPIUM.							
				Budget Estimate, 1914-1915.	Revised Estimate, 1913-1914.	Budget Estimate, 1913-1914.	Accounts, 1912-1913.
IMPERIAL.				Rs.	Rs.	Rs.	Rs.
Cost price of Opium sold in Excise Department (at Rs. 8½ a seer) . . . . .				3,88,000	3,88,000	4,15,000	4,12,353

III.—SALT.						
		Detailed Account No.	Budget Estimate, 1914-1915.	Revised Estimate, 1913-1914.	Budget Estimate, 1913-1914.	Accounts, 1912-1913.
IMPERIAL.			Rs.	Rs.	Rs.	Rs.
Customs Duty on Salt . . . . .		...	6,000	6,000	7,000	6,380
Proceeds of Sale of Government Salt . . . . .		III-A	7,56,000	7,48,000	8,00,000	7,81,868
Excise Duty on Salt . . . . .		...	1,03,08,000	1,02,56,000	1,02,13,000	1,01,53,661
Fees and Cesses . . . . .		...	97,000	94,000	97,000	99,364
Fines and Forfeitures . . . . .		...	3,000	4,000	3,000	3,932
Miscellaneous . . . . .		...	30,000	32,000	30,000	28,440
TOTAL . . . . .		...	1,12,00,000	1,11,40,000	1,11,50,000	1,10,73,645

DETAILED ACCOUNT No. III-A.—SALT.—Proceeds of Sale of Government Salt.						
MADRAS.						
Salt sold for Home and Inland Consumption . . . . .			6,30,200	6,27,200	6,69,500	6,48,600
Salt sold for Fish-curing . . . . .			1,17,000	1,12,000	1,16,000	1,21,715
Cost price of Salt supplied to French Government . . . . .			7,000	7,000	13,000	10,629
Salt sold for Arts and Manufactures . . . . .			1,800	1,800	1,500	1,524
TOTAL . . . . .			7,56,000	7,48,000	8,00,000	7,81,868

\* Vide Appendix AA, p. 259.

## IV.—STAMPS.

	Detailed Account No.	Budget Estimate, 1914-1915.	Revised Estimate, 1913-1914.	Budget Estimate, 1913-1914.	Accounts, 1912-1913.
		Rs.	Rs.	Rs.	Rs.
Sale of General Stamps . . . . .	IVA	53,40,000	50,15,000	50,80,000	48,45,474
Sale of Court-fee Stamps . . . . .	IVB	91,00,000	88,25,000	89,92,000	85,73,088
Duty on Impressing Documents . . . . .	IVC	1,00,000	1,05,000	94,000	1,01,759
Fines and Penalties . . . . .	IVD	84,000	79,000	81,000	84,041
Miscellaneous . . . . .	IVE	6,000	6,000	3,000	11,014
<b>TOTAL</b>		<b>1,46,30,000</b>	<b>1,40,30,000</b>	<b>1,42,50,000</b>	<b>1,36,15,386</b>
<b>IMPERIAL SHARE—One-half</b>		<b>73 15,000</b>	<b>70,15,000</b>	<b>71,25,000</b>	<b>68,07,693</b>
<b>PROVINCIAL SHARE—One-half</b>		<b>73,15,000</b>	<b>70,15,000</b>	<b>71,25,000</b>	<b>68,07,693</b>

## DETAILED ACCOUNT No. IVA.—STAMPS.—Sale of General Stamps.

Civil Department's Share of Sale-proceeds of United Stamps . . . . .	3,50,000	3,50,000	3,50,000	3,50,000
Bills of Exchange or Hundis . . . . .	1,00,000	1,00,000	70,000	95,459
Other General Stamps . . . . .	48,90,000	45,65,000	46,60,000	44,00,015
<b>TOTAL</b>	<b>53,40,000</b>	<b>50,15,000</b>	<b>50,80,000</b>	<b>48,45,474</b>

## DETAILED ACCOUNT No. IVB.—STAMPS.—Sale of Court-fee Stamps.

Sale of Court-fee Stamps . . . . .	83,90,000	81,45,000	83,40,000	79,25,562
Sale of Stamped Papers for Copies . . . . .	7,10,000	6,80,000	6,52,000	6,47,526
<b>TOTAL</b>	<b>91,00,000</b>	<b>88,25,000</b>	<b>89,92,000</b>	<b>85,73,088</b>

## DETAILED ACCOUNT No. IVC.—STAMPS.—Duty on Impressing Documents.

Duty on embossing Receipt, Cheque and other Stamps . . . . .	50,000	50,000	45,000	57,116
Duty on Documents voluntarily brought for adjudication (section 31, Act II of 1899) . . . . .	8,000	20,000	8,000	6,850
Duty on unstamped or insufficiently stamped Documents levied under Chapter IV of Act II of 1899 . . . . .	28,000	22,000	32,000	25,111
Other Items . . . . .	14,000	13,000	9,000	12,682
<b>TOTAL</b>	<b>1,00,000</b>	<b>1,05,000</b>	<b>94,000</b>	<b>1,01,759</b>

## DETAILED ACCOUNT No. IVD.—STAMPS.—Fines and Penalties.

	58,000	58,000	55,000	56,360
By Judicial Officers . . . . .	26,000	21,000	26,000	27,681
By Revenue Officers . . . . .				
<b>TOTAL</b>	<b>84,000</b>	<b>79,000</b>	<b>81,000</b>	<b>84,041</b>

## DETAILED ACCOUNT No. IVE.—STAMPS.—Miscellaneous.

Adjudication Fees . . . . .	500	500	500	477
Other Items . . . . .	5,500	5,500	2,500	10,537
<b>TOTAL</b>	<b>6,000</b>	<b>6,000</b>	<b>3,000</b>	<b>11,014</b>



V.—EXCISE.					
	Detailed Account No.	Budget Estimate, 1914-1915.	Revised Estimate, 1913-1914.	Budget Estimate, 1913-1914.	Accounts. 1912-1913.
		Rs.	Rs.	Rs.	Rs.
License and Distillery Fees and Duties for the Sale of Liquors and Drugs	V A	3,70,78,800	3,47,82,000	3,32,29,800	3,14,95,367
Gain on Sale-proceeds of Excise Opium	...	14,60,000	13,15,000	11,50,000	11,98,595
Duty on Ganja	...	4,35,000	4,05,000	3,00,000	3,79,852
Fines, Confiscations and Miscellaneous	V B	1,26,200	1,48,000	1,20,200	1,13,617
<b>TOTAL</b>		<b>3,91,00,000</b>	<b>3,66,50,000</b>	<b>3,48,00,000</b>	<b>3,31,86,831</b>
IMPERIAL SHARE—One-half		1,95,50,000	1,83,25,000	1,74,00,000	1,65,93,415
PROVINCIAL SHARE—One-half		1,95,50,000	1,83,25,000	1,74,00,000	1,65,93,416
DETAILED ACCOUNT NO. V A.—EXCISE.—License and Distillery Fees, etc.					
SUMMARY.					
FOREIGN LIQUORS AND LIQUORS AND SPIRITS MADE IN INDIA AFTER EUROPEAN METHOD		9,60,560	9,15,000	9,12,660	7,96,172
COUNTRY SPIRITS		1,72,37,370	1,61,70,000	1,51,88,650	1,45,11,552
COUNTRY SPIRITS AND TODDY (COMBINED RENTS)		...	...	1,160	1,160
TODDY REVENUE		1,78,32,360	1,66,49,000	1,61,27,660	1,53,12,153
OPIUM AND ITS PREPARATIONS		5,88,000	5,88,000	5,62,300	5,22,958
OTHER DRUGS—GANJA, BHANG, ETC., FEES FOR LICENSES FOR THE SALE OF INTOXICATING DRUGS		4,60,510	4,60,000	4,37,370	3,51,372
<b>TOTAL</b>		<b>3,70,78,800</b>	<b>3,47,82,000</b>	<b>3,32,29,800</b>	<b>3,14,95,367</b>
DETAILS.					
FOREIGN LIQUORS AND LIQUORS AND SPIRITS MADE IN INDIA AFTER EUROPEAN METHOD.					
1. Excise Duty on—					
(a) Locally-made "Foreign Spirits"		1,60,000		1,56,000	
(b) Country-brewed Beer		1,10,000		1,05,000	
(c) Denatured Spirit		1,300		1,150	
2. Fees for Licenses for the Vend of Foreign Liquors—					
(i) Brewery License Fees		60		60	
(ii) Wholesale		5,000		5,000	
(iii) Retail—					
(a) Shops—					
(1) Foreign Liquor		25,350		26,300	
(2) Beer		100		100	
(3) Colombo Arrack		...		100	
(b) Hotels		1,150		1,350	
(c) Bar Licenses		2,300		1,650	
(d) Refreshment-rooms—					
(1) Railway		2,800		3,000	
(2) Others		3,150		3,150	
(e) Taverns—					
(1) Foreign Liquor		4,28,000		4,02,800	
(2) Beer		2,16,000		2,03,800	
(f) Special Licenses		1,150		1,250	
(g) Chemists and Druggists' Licenses		350		350	
(h) Licenses for Medicated Wines		1,100		1,100	
(i) Compounding and Blending Licenses		1,750		500	
(j) Bottling Licenses		1,000		...	
<b>TOTAL, FOREIGN LIQUORS, ETC.</b>		<b>9,60,560</b>	<b>9,15,000</b>	<b>9,12,660</b>	<b>7,96,172</b>
COUNTRY SPIRITS.					
3. License-fees of—					
(a) Distilleries		1,100		1,100	
(b) Wholesale Vend Depots		1,770		1,575	
4. Excise Duty on Country Spirits		1,18,50,000		1,00,00,000	
5. Difference of Excise Duty on stock of Spirits at the beginning of the lease		5,000		3,000	
6. Vend Rents of Independent Shops		50,50,000		48,35,300	
7. Occasional License-fees		300		300	
8. Rents for the combined privileges of Manufacture and Vend of Country Spirits		1,200		6,775	
9. Rents of shops in Agency tracts		3,28,000		3,40,600	
<b>TOTAL, COUNTRY SPIRITS</b>		<b>1,72,37,370</b>	<b>1,61,70,000</b>	<b>1,51,88,650</b>	<b>1,45,11,552</b>
TODDY REVENUE					
10. Rents of—					
(a) Farms		318		210	
(b) Independent Shops		93,50,000		83,00,000	
11. Occasional License-fees		175		130	
12. Tree-tax		84,50,000		78,03,400	
13. Transport Duty on Toddy imported from Hyderabad and Native Cochin into the Ceded Districts and British Cochin, respectively.		31,567		23,920	
<b>TOTAL, TODDY REVENUE</b>		<b>1,78,32,360</b>	<b>1,66,49,000</b>	<b>1,61,27,660</b>	<b>1,53,12,153</b>

## MADRAS—REVENUE AND RECEIPTS.

DETAILED ACCOUNT No. VB.—EXCISE.—Fines, Confiscations and Miscellaneous.					
		Budget Estimate, 1914-1915	Revised Estimate, 1913-1914	Budget Estimate, 1913-1914	Accounts, 1912-1913.
		Rs.	Rs.	Rs.	Rs.
ABKARI.					
Penalties and Forfeitures . . . . .		80,000	95,000	74,000	71,567
Other Items . . . . .		44,000	51,000	44,000	39,518
TOTAL, ABKARI . . . . .		1,24,000	1,46,000	1,18,000	1,11,085
OPIUM					
Miscellaneous . . . . .		2,200	2,000	2,200	1,932
TOTAL . . . . .		1,26,200	1,48,000	1,20,200	1,13,017

  

VII.—CUSTOMS.					
		Budget Estimate, 1914-1915.	Revised Estimate, 1913-1914.	Budget Estimate, 1913-1914	Accounts, 1912-1913
		Rs.	Rs.	Rs.	Rs.
IMPERIAL.					
Sea Customs—Imports . . . . .	VIIA	74,01,100	77,21,100	70,64,000	67,25,290
Sea Customs—Exports . . . . .		8,50,000	8,50,000	7,00,000	7,05,983
Sea Customs—Miscellaneous . . . . .	VII B	100	400	400	411
Land Customs . . . . .	VII C	2,80,000	2,80,000	3,29,000	3,14,211
Excise Duty on Cotton Goods . . . . .		2,11,000	2,11,000	1,95,000	2,06,570
Warehouse and Wharf Rents . . . . .		18,300	18,300	18,700	17,220
Miscellaneous . . . . .	VII D	75,200	75,200	75,000	71,368
TOTAL . . . . .		83,36,000	91,50,000	83,61,000	80,41,056

  

DETAILED ACCOUNT No. VIIA—CUSTOMS—Sea Customs—Imports				
		Budget Estimate, 1914-1915	Revised Estimate, 1913-1914	Accounts, 1912-1913
		Rs.	Rs.	Rs.
Special Import Duties.				
Arms, Ammunition and Veterinary Stores . . . . .		6,000	78,000	52,000
Liquors—				
Alc. Beer, Port & Cider and other fermented Liquors . . . . .		79,000	73,000	83,000
Spirits and Liqueur . . . . .		11,30,000	14,30,000	13,53,000
Wines . . . . .		92,000	92,000	83,000
Opium and its alkaloids . . . . .		900	900	700
Petroleum . . . . .		6,00,000	7,55,000	9,85,000
Silver Bullion and Coin . . . . .		1,50,000	1,83,000	2,00,000
Sugar (Countervailing Duties, 1899) . . . . .		100	100	200
Sugar (Countervailing Duties, 1902) . . . . .		100	100	100
Tobacco . . . . .		2,28,000	2,08,000	2,05,000
General Import Duties.				
Articles of Food and Drink (excluding Sugar) . . . . .		4,20,000	3,70,000	3,30,000
Sugar (Ordinary Duties) . . . . .		1,35,000	3,95,000	3,09,000
Chemicals, Drugs, Medicines and Narcotics (excluding Opium and its alkaloids and tobacco) and Dyeing and Tanning Materials . . . . .		2,65,000	2,50,000	2,26,000
Cotton Manufactures—				
Piece-goods, grey . . . . .				6,09,000
Do. white . . . . .				2,83,000
Do. coloured . . . . .				3,65,000
Do. other goods . . . . .				8,000
Metals, excluding Silver Bullion and Coin and Manufactures thereof . . . . .		7,90,000	7,90,000	5,20,000
Oils (excluding Petroleum) . . . . .		31,000	31,000	24,000
Manufactured Articles . . . . .		14,67,000	13,92,000	13,62,000
Raw Materials and Unmanufactured Articles . . . . .		95,000	95,000	66,000
TOTAL . . . . .		74,01,100	77,21,100	70,64,000

## DETAILED ACCOUNT No. VIIB.—CUSTOMS.—Sea Customs—Miscellaneous.

	Budget Estimate, 1914-1915.	Revised Estimate, 1913-1914	Budget Estimate, 1913-1914	Accounts, 1912-1913.
Commission on Little Boats' Light Dues . . . . .	400	400	350	377
Commission on Straits' Light Dues . . . . .	.	.	50	31
<b>TOTAL</b>	<b>400</b>	<b>400</b>	<b>400</b>	<b>411</b>

## DETAILED ACCOUNT No. VIIC.—CUSTOMS —Land Customs.

	Budget Estimate, 1914-1915.	Revised Estimate, 1913-1914	Budget Estimate, 1913-1914	Accounts, 1912-1913.
Import Duty on Cotton Goods . . . . .	23,000	23,000	23,000	22,075
Import Duty on other Goods . . . . .	2,30,000	2,30,000	2,63,000	2,61,807
Export Duty . . . . .	27,000	27,000	43,000	30,332
<b>TOTAL</b>	<b>2,80,000</b>	<b>2,80,000</b>	<b>3,29,000</b>	<b>3,14,214</b>

## DETAILED ACCOUNT No. VIID.—CUSTOMS.—Miscellaneous.

	Budget Estimate, 1914-1915.	Revised Estimate, 1913-1914	Budget Estimate, 1913-1914	Accounts, 1912-1913.
<b>SEA CUSTOMS—</b>				
Fees, fines and forfeitures . . . . .	26,000	26,000	20,000	25,375
Fees for establishment for doing duty out of office hours . . . . .	23,000	23,000	20,000	22,450
Sale of Smuggled Goods . . . . .	1,000	1,000	1,200	3,007
Other Items . . . . .	20,000	20,000	13,000	18,681
<b>TOTAL, SEA CUSTOMS</b>	<b>73,000</b>	<b>73,000</b>	<b>54,200</b>	<b>69,513</b>
<b>LAND CUSTOMS—</b>				
Fees, fines and forfeitures . . . . .	100	100	100	5
Sale of Smuggled Goods . . . . .	1,100	1,100	1,100	1,105
Other Items . . . . .	1,000	1,000	500	445
<b>TOTAL, LAND CUSTOMS</b>	<b>2,200</b>	<b>2,200</b>	<b>1,700</b>	<b>1,855</b>
<b>TOTAL</b>	<b>75,200</b>	<b>75,200</b>	<b>55,900</b>	<b>71,368</b>

## VIII.—ASSESSED TAXES.

	Detailed Account No.	Budget Estimate, 1914-1915. Rs.	Revised Estimate, 1913-1914. Rs.	Budget Estimate, 1913-1914. Rs.	Accounts, 1912-1913. Rs.
Income Tax—Civil Officers . . . . .	VIIIA	37,80,000	36,70,000	35,50,000	34,81,236
IMPERIAL SHARE . . . . .		18,90,000	18,35,000	17,75,000	17,40,618
PROVINCIAL SHARE . . . . .		18,90,000	18,35,000	17,75,000	17,40,618
Income Tax—Public Works Officers, Coorg— Imperial . . . . .	VIIIA	1,000	1,000	1,000	897

## DETAILED ACCOUNT No. VIIIA.—ASSESSED TAXES.—Income Tax.

	Budget Estimate, 1914-1915.	Revised Estimate, 1913-1914.	Budget Estimate, 1913-1914.	Accounts, 1912-1913.
<i>DIVIDED IN EQUAL SHARES.</i>	Rs.	Rs.	Rs.	Rs.
Deductions by Government from Salaries and Pensions—Civil . . . . .	4,00,000	3,94,000	3,82,000	3,86,808
Deductions by Government from Interest on Government Securities . . . . .	66,000	66,000	69,000	66,207
Deductions by Government from Local Securities . . . . .	10,000	10,000	13,000	9,745
Ordinary Collections . . . . .	32,39,000	31,38,000	30,49,000	29,65,414
Penalties . . . . .	20,000	18,000	16,000	16,754
Recoveries from Surplus Profits of Railway Companies . . . . .	44,500	43,600	20,000	36,076
Miscellaneous . . . . .	500	400	1,000	232
<b>TOTAL, CIVIL . . . . .</b>	<b>37,80,000</b>	<b>36,70,000</b>	<b>35,50,000</b>	<b>34,81,236</b>
Deductions from Salaries in the Public Works Department, Coorg—Imperial . . . . .	1,000	1,000	1,000	897
<b>GRAND TOTAL . . . . .</b>	<b>37,81,000</b>	<b>36,71,000</b>	<b>35,51,000</b>	<b>34,82,133</b>

## IX.—FOREST.

<i>PROVINCIAL.</i>	Detailed Account No.	Budget Estimate, 1914-1915.	Revised Estimate, 1913-1914.	Budget Estimate, 1913-1914.	Accounts, * 1912-1913.
		Rs.	Rs.	Rs.	Rs.
I.—Timber and other Produce removed from the Forests by Government Agency . . . . .	IXA	8,00,000	8,50,000	9,35,000	10,40,117
II.—Timber and other Produce removed from the Forests by Consumers or Purchasers . . . . .	IXB	30,03,000	30,43,000	26,88,000	25,89,389
III.—Confiscated Drift and Waif Wood . . . . .	...	17,000	17,000	17,000	17,110
V.—Miscellaneous . . . . .	IXC	3,30,000	3,70,000	3,60,000	4,65,858
<b>TOTAL . . . . .</b>		<b>41,50,000</b>	<b>42,80,000</b>	<b>40,00,000</b>	<b>41,12,474</b>

## DETAILED ACCOUNT No. IXA.—FOREST.—Timber and other Produce removed from the Forests by Government Agency.

	Budget Estimate, 1914-1915.	Revised Estimate, 1913-1914.	Budget Estimate, 1913-1914.	Accounts, 1912-1913.
	Rs.	Rs.	Rs.	Rs.
a. Timber . . . . .	3,30,000	3,00,000	3,65,000	3,57,378
b. Firewood and Charcoal . . . . .	1,93,000	2,00,000	2,57,000	3,30,147
c. Bamboos . . . . .	29,400	40,000	74,000	70,043
d. Sandalwood . . . . .	1,94,600	2,45,000	1,80,000	2,27,137
e. Grass and other Minor Produce . . . . .	53,000	65,000	59,000	55,412
<b>TOTAL . . . . .</b>	<b>8,00,000</b>	<b>8,50,000</b>	<b>9,35,000</b>	<b>10,40,117</b>

## DETAILED ACCOUNT No. IXB.—FOREST.—Timber and other Produce removed from the Forests by Consumers or Purchasers.

a. Timber . . . . .	3,78,700	4,33,000	2,84,000	3,08,904
b. Firewood and Charcoal . . . . .	8,22,000	8,00,000	6,90,000	6,39,889
c. Bamboos . . . . .	2,41,300	2,30,000	2,04,000	2,04,781
d. Grazing and Fodder Grass . . . . .	6,72,400	6,80,000	7,40,000	6,96,611
e. Other Minor Produce . . . . .	8,88,600	9,00,000	7,70,000	7,49,204
<b>TOTAL . . . . .</b>	<b>30,03,000</b>	<b>30,43,000</b>	<b>26,88,000</b>	<b>25,89,389</b>

## DETAILED ACCOUNT No. IXC.—FOREST.—Miscellaneous.

a. Fines and Forfeitures . . . . .	2,03,800	2,30,000	1,79,000	2,27,854
b. Other Sources . . . . .	1,26,700	1,40,000	1,81,000	2,38,004
<b>TOTAL . . . . .</b>	<b>3,30,000</b>	<b>3,70,000</b>	<b>3,60,000</b>	<b>4,65,858</b>

## X.—REGISTRATION.

	Detailed Account No.	Budget Estimate, 1914-1915.	Revised Estimate, 1913-1914.	Budget Estimate, 1913-1914.	Accounts, 1912-1913.
PROVINCIAL.		Rs.	Rs.	Rs.	Rs.
Fees for Registering Documents . . . . .	XA	20,57,000	19,88,000	20,00,000	19,18,875
Fees for Copies of Registered Documents . . . . .	...	59,000	59,000	55,000	54,308
Miscellaneous . . . . .	XB	3,14,000	3,03,000	2,95,000	2,85,084
TOTAL . . . . .		24,30,000	23,50,000	23,50,000	22,58,265

## DETAILED ACCOUNT No. XA.—REGISTRATION.—Fees for Registering Documents.

FEES ON COMPULSORY REGISTRATIONS IN BOOK I.					
Instruments of Gift . . . . .		16,500		17,000	
Instruments of Sale or Exchange { Rs. 100 and upwards . . . . .		6,25,000		5,87,000	
{ Less than Rs. 100 . . . . .		1,23,000		1,35,000	
Instruments of Mortgage of the value of Rs. 100 and upwards . . . . .		7,14,000		6,99,000	
Instruments of Mortgage of less than Rs. 100 . . . . .		1,33,000		1,29,000	
Other Instruments . . . . .		1,63,000		1,56,400	
Instruments of Perpetual Lease . . . . .		6,000		5,600	
Other Instruments of Lease . . . . .		67,000		66,500	
FEES ON OPTIONAL REGISTRATIONS IN BOOK I.					
Instruments of Lease . . . . .		39,500		32,000	
Awards . . . . .		200		200	
Other Instruments . . . . .		22,000		23,000	
Other Miscellaneous Registrations, Certified Copies of Decrees and Orders of Court . . . . .		28,000		28,500	
FEES ON REGISTRATIONS AFFECTING MOVEABLE PROPERTY (BOOK IV).					
Compulsory Registration . . . . .		200		200	
Optional Registration . . . . .		86,000		86,000	
FEES ON REGISTRATIONS IN BOOK III.					
Fees on Registration of Wills . . . . .		26,500		26,500	
Other Miscellaneous Documents registered in Book III . . . . .		100		100	
FEES ON REGISTRATIONS UNDER ACT VI OF 1882.					
Fees on Registration of Joint Stock Companies . . . . .		16,000		8,000	
TOTAL . . . . .		20,57,000	19,88,000	20,00,000	19,18,875

## DETAILED ACCOUNT No. XB.—REGISTRATION.—Miscellaneous.

Searches under the Land Improvement and Agriculturists' Loans Acts . . . . .	200		200	
Other Searches . . . . .	1,89,000		1,89,000	
Fees on Visits paid . . . . .	85,500		85,500	
Fees on Commissions issued . . . . .	800		800	
Fees on Covers relating to Wills . . . . .	} 38,500		19,500	
Fees on Powers-of-Attorney authenticated . . . . .				
Fees, Fines and Forfeitures . . . . .				
Other Miscellaneous Receipts . . . . .				
TOTAL . . . . .	3,14,000	3,03,000	2,95,000	2,85,084

## XI.—TRIBUTES FROM NATIVE STATES.

IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Tribute from Travancore . . . . .	7,83,200	7,83,200	7,83,200	7,83,112
Peshkash and Subsidy from Cochin . . . . .	2,00,200	2,00,200	2,00,200	2,00,089
Peshkash and Subsidy from Mysore . . . . .	35,00,000	35,00,000	35,00,000	35,00,000
Peshkash and Subsidy from Travancore . . . . .	13,600	13,600	13,600	13,318
Fees on succession to Native States . . . . .	...	...	...	...
TOTAL . . . . .	44,97,000	44,97,000	44,97,000	44,96,519

## XII.—INTEREST.

	Detailed Account No.	Budget Estimate, 1914-1915.	Revised Estimate, 1913-1914.	Budget Estimate, 1913-1914.	Accounts, 1912-1913.
<i>IMPERIAL.</i>					
Interest on Imperial Loans and Advances	XIIA	Rs. 5,79,700	Rs. 5,23,500	Rs. 5,06,200	Rs. 5,07,025
Interest on Arrears of Revenue	XIIB	25,600	30,200	20,400	31,227
Miscellaneous	XIIC	2,700	1,300	3,400	2,421
<i>TOTAL, IMPERIAL</i>		6,08,000	5,55,000	5,30,000	5,40,673
<i>PROVINCIAL.</i>					
Interest on Provincial Loans and Advances	XIID	4,33,500	4,34,500	4,55,500	4,20,382
Interest on Government Securities	...	6,500	6,500	6,500	6,516
<i>TOTAL, PROVINCIAL</i>		4,40,000	4,41,000	4,62,000	4,26,898
<b>TOTAL</b>		10,48,000	9,96,000	9,92,000	9,67,571

## DETAILED ACCOUNT NO. XIIA.—INTEREST.—Interest on Imperial Loans and Advances.

	Rate of Interest.	Budget Estimate, 1914-1915.	Revised Estimate, 1913-1914.	Budget Estimate, 1913-1914.	Accounts, 1912-1913.
<i>INTEREST ON LOANS TO PRESIDENCY CORPORATIONS—</i>					
Madras Municipality—Water-supply	4	Rs. 90,120	Rs. 90,890	Rs. 91,790	Rs. 91,771
Do. Drainage	4	23,250	23,920	23,920	24,551
Madras Port Trust—Harbour Works	4½	2,99,060	3,02,430	3,02,390	2,98,523
Do. Ship Quays	4	85,590	18,150	...	...
Do. Improvement of Harbour	4	19,300	23,820	23,810	26,071
Coast Light Dues Fund	4	23,280	24,220	24,220	25,121
Tanjore District Board—Railway Construction	...	38,500	40,070	40,070	40,971
<b>TOTAL</b>		5,79,700	5,23,500	5,06,200	5,07,025

## DETAILED ACCOUNT NO. XIIB.—INTEREST.—Interest on Arrears of Revenue.

Land Revenue	16,000	20,000	12,000	22,514
Salt	90	250	30	22
Excise	7,800	8,120	7,000	6,930
Opium	100	70	100	87
Assessed Taxes	10	10	10	15
Forest	1,500	1,600	1,200	1,498
General Collections	100	150	60	161
TOTAL	25,600	30,200	20,400	31,227

## DETAILED ACCOUNT NO. XIIC.—INTEREST.—Miscellaneous.

On the unpaid portion of Purchase Money of Waste Lands	2,685	1,285	3,380	2,350
On Arrears of Pensionary Contribution	...	...	5	...
On Advances of Passage Money to Civilians	...	...	5	...
On Other Accounts	10	10	5	69
On Law Charges	5	5	5	2
<b>TOTAL</b>	2,700	1,300	3,400	2,421

## DETAILED ACCOUNT NO. XIID.—INTEREST.—Interest on Provincial Loans and Advances.

<i>SUMMARY.</i>				
INTEREST ON ADVANCES TO CULTIVATORS	2,61,055	2,59,372	2,85,852	2,52,122
INTEREST ON LOANS TO MUNICIPAL AND OTHER PUBLIC CORPORATIONS (EXCLUDING PRESIDENCY CORPORATIONS)	1,72,566	1,75,128	1,70,127	1,68,260
	4,33,621		4,55,979	
For rounding	121		479	
<b>TOTAL</b>	4,33,500	4,34,500	4,55,500	4,20,382

## MADRAS—REVENUE AND RECEIPTS.

DETAILED ACCOUNT NO. XIID.—INTEREST.—Interest on Provincial Loans and Advances—contd.

DETAILS.	Rate of Interest.	Budget Estimate, 1914-1915.	Revised Estimate, 1913-1914.	Budget Estimate, 1913-1914.	Accounts, 1912-1913.
<b>Class I.</b>					
<b>INTEREST ON ADVANCES TO CULTIVATORS—</b>					
Land Improvement Act XIX of 1883—		Rs.	Rs.	Rs.	Rs.
Ordinary Loans . . . . .	{ 6·25 4·50 3·00 4·00 5·00 6·25	525 2 16,733 15,890 33,850 97,000		120 20 13,200 17,650 43,300 96,710	
Loans under Special Well Rules . . . . .					
Loans under the Revised Rules . . . . .					
<b>Total</b> . . . . .	...	1,64,000	1,65,000	1,81,000	1,62,095
Loans under the Agriculturists' Loans Act XII of 1884.	{ 6·25 4·50 3·00 5·00 6·25	7,000 ... ... 4,000 85,000		6,500 ... ... 7,000 90,100	
Interest on Loans to Co-operative Credit Societies . . . . .		96,000	92,992	1,03,600	88,498
<b>TOTAL INTEREST ON ADVANCES TO CULTIVATORS</b> . . . . .		1,055	1,380	1,252	1,529
		2,61,055	2,59,372	2,85,852	2,52,122
<b>Class IV.</b>					
<b>INTEREST ON LOANS TO MUNICIPAL AND OTHER PUBLIC CORPORATIONS (EXCLUDING PRESIDENCY CORPORATIONS)—</b>					
Loans to Municipalities—					
Adoni { Water-supply . . . . .	4·00				
Do. { Do. . . . .	4·25	1,295	1,408	1,408	1,658
Emergency Loans Act . . . . .	4·00				
Bellary { Plague Charges . . . . .	4·00				
Construction of a Hospital . . . . .	4·00	1,790	1,862	1,862	1,983
Opening of congested areas . . . . .	4·00				
Berhampur Water-supply . . . . .	4·00	6,561	6,718	6,718	5,782
Bezwada do. . . . .	4·00	4,090	4,286	4,286	4,476
Calicut { Bridges . . . . .	4·50				
Construction of a Market . . . . .	4·00	440	673	673	898
Do. of a Municipal Office . . . . .	4·00				
Cannanore Market . . . . .	4·00	100	...	...	9
Cocanada { Water-works . . . . .	4·25				
Do. { Do. . . . .	4·00	6,579	5,374	5,504	5,078
Building . . . . .	4·00				
Bridge . . . . .	4·00				
Coimbatore { Water-supply . . . . .	4·00				
Sanitary Improvements . . . . .	4·00	1,712	1,821	1,821	1,927
House-sites . . . . .	4·00				
Conjeevaram Water-supply . . . . .	4·25	4,360	4,630	4,631	4,889
Market Sheds . . . . .	4·50				
Coonoor { Drainage . . . . .	4·25				
Do. { Do. . . . .	4·50	4,249	3,698	3,698	3,942
Water-supply . . . . .	4·00				
Acquisition of Lands . . . . .	4·00				
Lawley Hospital Building . . . . .	4·00				
Cuddapah Water-supply . . . . .	4·25	183	199	199	214
Cuddalore Market . . . . .	4·00	232	266	266	299
Chidambaram Water-supply . . . . .	4	...	...	670	...
Cochin—Reclamation of Kelvelli Swamp . . . . .	4·00	141	...	...	...
Dindigul Water-supply . . . . .	4·25				
Do. do. . . . .	4·00	1,147	1,228	1,178	1,306
Do. do. . . . .	4·00				
Gadiyattam do. . . . .	4·00	1,073	1,138	1,138	1,201
Guntur do. . . . .	4·00	2,751	2,954	2,954	3,150
Karur, House-sites and School building . . . . .	4·00	321	350	350	378
Kodaikūnal { Construction of Municipal Office . . . . .	4·00				
Water-supply . . . . .	4·00	1,844	1,936	1,852	1,924
Kumbakonam { Drainage . . . . .	4·50				
Market . . . . .	4·00	375	461	510	748
Kurnool { Water-supply . . . . .	4·25				
Purchase of Oil Engine . . . . .	4·00	1,980	2,108	2,158	1,847
Madura { Water-supply . . . . .	4·25				
Drainage . . . . .	4·00	4,618	5,095	5,090	5,555
Market . . . . .	4·00				
Mangalore Plague Expenditure . . . . .	4·00	263	310	310	355
Mannārgudi . . . . .	4·00	268	320	320	370
Mayavaram Markets, Town Extension, Improvements to High School Buildings and Sheds . . . . .	4·25	678	218	219	265
Negapatam { Sanitary Improvements . . . . .	4·00				
Water-supply . . . . .	4·00	17,462	15,179	8,777	1,519
Nellore Water-supply . . . . .	4·08	3,093	3,174	3,174	3,252
Ootacamund { Water-supply . . . . .	4·00				
Roads and Water-supply . . . . .	4·50	1,153	1,267	1,267	1,842
Kandal Drainage . . . . .	4·25				
South Water-supply . . . . .	4·25				
Sanitary Works . . . . .	4·00				
<b>Carried over</b> . . . . .		68,758	66,673	61,033	55,417



DETAILED ACCOUNT No. XIID.—INTEREST.—Interest on Provincial Loans and Advances— <i>contd.</i>					
DETAILS— <i>contd.</i>	Rate of Interest.	Budget Estimate, 1914-1915.	Revised Estimate, 1913-1914.	Budget Estimate, 1913-1914.	Accounts, 1912-1913.
Class IV— <i>contd.</i>					
INTEREST ON LOANS TO MUNICIPAL AND OTHER PUBLIC CORPORATIONS (EXCLUDING PRESIDENCY CORPORATIONS)— <i>contd.</i>		Rs.	Rs.	Rs.	Rs.
Brought forward		68,758	66,673	61,033	55,417
Loans to Municipalities— <i>contd.</i>					
Palghat—Improvements to the Victoria College	4-00	781	811	812	572
Periyakulam Water-supply	4-00	3,659	3,568	3,556	3,691
Rajahmundry Improvement of Vadia Street Block, etc.	4-00	3,032	3,880	3,880	4,120
Salem Water-supply	4-00	15,197	15,525	15,525	15,879
Tanjore { Water-works . . . . .	4-25	5,266	5,620	5,620	5,748
{ Market, etc. . . . .	4-00				
Tellicherry Roads and Drainage	4-25	675	856	824	428
Trichinopoly Water-supply	4-25	4,463	4,896	4,896	5,319
Tuticorin Water-supply	4-00	1,168	1,257	1,257	1,401
Vaniyambadi Plague Charges	4-00	...	...	...	66
Vellore { General Purposes . . . . .	4-00	5,468	5,829	5,869	6,177
{ Water-supply . . . . .	4-00				
Vizagapatam { Water-supply . . . . .	4-25	6,169	5,964	5,964	6,253
{ Sanitary Improvements . . . . .	4-00				
{ Acquisition of Land . . . . .	4-00				
{ Waltair Water-supply . . . . .	4-00				
Total	...	1,15,236	1,14,900	1,09,266	1,05,071
Interest on Loans to District Boards—					
District Board, Chittoor, Buildings	4-00	200	...	...	...
Taluk Board, Erode	4-00	258	296	937	832
Interest on Loans to Local Boards for Railway Construction—					
District Board, Kanna	4-00	56,872	59,923	54,624	62,857
Total	...	57,330	60,219	60,861	63,189
TOTAL, INTEREST ON LOANS TO MUNICIPAL, ETC.	...	1,72,566	1,75,128	1,70,127	1,68,260

## XVIA.—LAW AND JUSTICE—COURTS OF LAW.

PROVINCIAL.	Detailed Account No.	Budget Estimate, 1914-1915.	Revised Estimate, 1913-1914.	Budget Estimate, 1913-1914.	Accounts, 1912-1913.
		Rs.	Rs.	Rs.	Rs.
Sale-proceeds of Unclaimed and Escheated Property		19,000	18,000	19,000	15,268
Court-fees realised in Cash	XVIAa	25,000	26,000	25,800	24,222
General Fees, Fines and Forfeitures	XVIAb	10,30,000	10,45,000	9,08,000	9,76,747
Readership Examination Fees	XVIAc	10,100	11,100	5,800	5,732
Miscellaneous Fees and Fines	XVIAd	12,900	13,900	12,000	17,191
Miscellaneous	...	25,400	23,900	22,200	24,466
		11,23,400		9,94,800	
For rounding		400		400	
TOTAL		11,23,000	11,37,000	9,95,000	10,63,626

## DETAILED ACCOUNT No. XVIAa.—LAW AND JUSTICE—COURTS OF LAW.—Court-fees realised in Cash.

Process Servers' and Amins' Fees	600	800	400	595
Recoveries on account of Pauper Suits	24,000	25,000	25,000	23,352
Other Items	400	200	400	275
TOTAL	25,000	26,000	25,800	24,222

## DETAILED ACCOUNT No. XVIAb.—LAW AND JUSTICE—COURTS OF LAW.—General Fees, Fines and Forfeitures.

High Court { Translation and Printing Fees	2,30,000	2,11,000	1,70,000	2,34,311
{ Other Fees	5,000	3,000	5,000	3,473
Civil Courts	1,000	1,000	1,000	678
Magisterial Fines { Government Fines	7,30,000	7,75,000	6,70,000	7,00,340
{ Fines creditable to Local Bodies	1,000	1,000	1,000	1,053
Fines under sections 3 to 5, Towns Nuisance Act	11,000	12,000	11,000	10,443
Other Items	17,000	17,000	16,000	16,736
Commission, Fees, etc., of the Administrator-General and Official Trustees	35,000	25,000	34,000	9,713
TOTAL	10,30,000	10,45,000	9,08,000	9,76,747



## DETAILED ACCOUNT No. XVIaC.—LAW AND JUSTICE—COURTS OF LAW—Pleadership Examination Fees.

	Budget Estimate, 1914-1915.	Revised Estimate, 1913-1914.	Budget Estimate, 1913-1914.	Accounts, 1912-1913.
	Rs.	Rs.	Rs.	Rs.
Pleadership Examination Fees . . . . .	6,000	6,000	5,600	5,732
Fees for examining High Court Apprentices . . . . .	4,100	5,100	...	...
<b>TOTAL</b> . . . . .	<b>10,100</b>	<b>11,100</b>	<b>5,600</b>	<b>5,732</b>

## DETAILED ACCOUNT No. XVIaD.—LAW AND JUSTICE—COURTS OF LAW.—Miscellaneous Fees and Fines.

Fees from Notaries Public . . . . .	800	800	500	612
Pleaders' Admission Fees . . . . .	1,300	1,300	1,300	1,157
Fees for Petroleum Licenses, etc. . . . .	11,800	11,800	10,500	11,272
Fees for examining High Court Apprentices (b) . . . . .	...	...	1,700	4,150
<b>TOTAL</b> . . . . .	<b>13,900</b>	<b>13,900</b>	<b>14,000</b>	<b>17,191</b>

## XVIB.—LAW AND JUSTICE—JAILS.

	Detailed Account No.	Budget Estimate, 1914-1915.	Revised Estimate, 1913-1914.	Budget Estimate, 1913-1914.	Accounts, 1912-1913.
<i>PROVINCIAL.</i>		Rs.	Rs.	Rs.	Rs.
Jails . . . . .	XVIBa	6,000	6,000	6,000	6,312
Jail Manufactures . . . . .	...	5,44,000	5,44,000	4,84,000	5,42,636
<b>TOTAL</b> . . . . .		<b>5,50,000</b>	<b>5,50,000</b>	<b>4,90,000</b>	<b>5,48,948</b>

## DETAILED ACCOUNT No. XVIBa.—LAW AND JUSTICE—JAILS—Jails.

Food of Convicts . . . . .	100	100	100	129
Miscellaneous . . . . .	5,900	5,900	5,200	6,183
Recoveries of Transportation and Jail Charges from Native States or Colonial Governments . . . . .	...	...	700	...
<b>TOTAL</b> . . . . .	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>	<b>6,312</b>

## XVII.—POLICE.

	Detailed Account No.	Budget Estimate, 1914-1915.	Revised Estimate, 1913-1914.	Budget Estimate, 1913-1914.	Accounts, 1912-1913.
<i>PROVINCIAL.</i>		Rs.	Rs.	Rs.	Rs.
Cash Receipts under the Arms Act . . . . .	...	...	...	...	1
Police supplied to Railways . . . . .	...	...	...	...	...
Police supplied to Municipal, Cantonment and Town Funds . . . . .	...	...	500	...	356
Police supplied to Public Departments, Private Companies and Persons . . . . .	XVIIA	29,700	35,700	38,000	44,033
Presidency Police . . . . .	XVIIb	65,100	67,000	61,000	66,068
Fees, Fines and Forfeitures . . . . .	XVIIc	3,70,600	3,69,600	3,60,300	3,64,248
Superannuation Receipts . . . . .	...	1,500	1,600	2,000	2,062
Miscellaneous . . . . .	XVIIId	14,800	15,600	14,300	23,275
For rounding . . . . .		4,81,700 300		4,75,600 400	
<b>TOTAL</b> . . . . .		<b>4,82,000</b>	<b>4,90,000</b>	<b>4,76,000</b>	<b>5,00,043</b>

## DETAILED ACCOUNT No. XVIIA.—POLICE.—Police supplied to Public Departments, Private Companies and Persons.

Public Departments (Cordite Factory, Wellington) . . . . .	19,000	}	35,700	{	19,000	{	44,033
Private Persons . . . . .	10,700						
<b>TOTAL</b> . . . . .	<b>29,700</b>		<b>35,700</b>		<b>38,000</b>		<b>44,033</b>

## DETAILED ACCOUNT No. XVIIb.—POLICE—Presidency Police.

Police supplied to Public Depts., Private Companies and Persons . . . . .	2,000	2,500	6,300	6,122
Police supplied to Municipal, Cantonment, etc., Town Funds * . . . . .	35,000	35,500	34,000	34,499
Hackney Carriage Fees . . . . .	4,000	5,000	4,000	3,620
Motor-Vehicle License Fees . . . . .	8,000	8,500	3,000	5,500
Other Fees . . . . .	10,000	10,000	9,000	10,306
Forfeitures (Unclaimed Property) . . . . .	1,200	1,200	1,200	923
Superannuation Receipts . . . . .	2,500	2,000	3,100	2,856
Recoveries of Clothing, Arms, Accoutrements, etc. . . . .	}	2,400	2,300	400
Other Miscellaneous Receipts . . . . .				
<b>TOTAL</b> . . . . .	<b>65,100</b>	<b>67,000</b>	<b>61,000</b>	<b>66,068</b>

\* Includes recovery from the Madras Port Trust Board on account of Harbour Police.  
(b) Transferred to the minor head Pleadership Examination Fees.

## MADRAS—REVENUE AND RECEIPTS.

DETAILED ACCOUNT No. XVIIIC.—POLICE.—Fees, Fines and Forfeitures.				
	Budget Estimate, 1911-1915	Revised Estimate, 1913-1914.	Budget Estimate, 1913-1914.	Accounts, 1912-1913.
POLICE RECEIPTS.	Rs.	Rs.	Rs.	Rs.
Fines under the Police Act . . . . .	20	20	20	..
Hackney Carriage and Drivers, etc., License Fees . . . . .	9,000	9,000	8,300	9,175
Forfeitures (Unclaimed Property) . . . . .	5	..	5	55
Other Fees . . . . .	300	200	500	154
Motor-Vehicles License Fees . . . . .	3,130	2,230	1,250	1,680
Training School and Library Fees . . . . .	145	150	175	69
TOTAL, POLICE RECEIPTS	12,600	11,600	10,250	11,133
POUND FUND RECEIPTS				
Fines on Stray Cattle . . . . .	3,00,000	2,95,000	2,92,000	2,94,732
Sale of Forfeited or Impounded Cattle . . . . .	27,000	31,000	26,000	27,515
Fees on account of Feeding . . . . .	29,000	29,000	29,000	28,844
Other Pound Receipts . . . . .	2,000	3,000	3,000	2,024
TOTAL, POUND FUND RECEIPTS	3,58,000	3,58,000	3,50,000	3,53,115
For rounding . . . . .			50	
TOTAL	3,70,600	3,68,600	3,60,300	3,64,248
DETAILED ACCOUNT No. XVIIID.—POLICE.—Miscellaneous.				
Recoveries on account of Clothing . . . . .	150	200	200	262
Recoveries on account of Arms and Accoutrements . . . . .	200	200	200	418
Books . . . . .	50	50	50	50
Side-proceeds of Unserviceable Articles . . . . .	3,000	3,000	2,500	3,199
Recoveries on account of Dieting of Police Patients . . . . .	8,800	8,850	8,500	8,540
Other Miscellaneous Receipts . . . . .	2,600	3,300	2,800	10,797
For rounding . . . . .			14,250	
TOTAL	14,800	15,600	14,300	23,275
XVIII.—PORTS AND PILOTAGE				
PROVINCIAL.	Budget Estimate, 1911-1915	Revised Estimate, 1913-1914	Budget Estimate, 1913-1914	Accounts, 1912-1913
Miscellaneous . . . . .	Rs.	Rs.	Rs.	Rs.
				160
XIX.—EDUCATION.				
PROVINCIAL	Budget Estimate, 1911-1915	Revised Estimate, 1913-1914	Budget Estimate, 1913-1914	Accounts, 1912-1913.
	Rs.	Rs.	Rs.	Rs.
Fees, Government Colleges, General . . . . .	1,20,000	1,18,900	1,02,200	98,099
Fees, Government Colleges, Professional . . . . .	1,07,200	1,09,100	1,04,200	1,15,642
Fees, Schools, General . . . . .	33,000	33,000	36,400	32,415
Fees, Schools, Special . . . . .	14,600	14,600	10,900	15,099
Contributions . . . . .	300	300	300	300
Miscellaneous . . . . .	23,700	36,100	27,900	34,742
For rounding . . . . .	2,98,800		2,81,900	
TOTAL	2,99,000	3,12,000	2,82,000	2,96,297
DETAILED ACCOUNT No. XIXA.—EDUCATION.—Fees, Government Colleges, General.				
Presidency College . . . . .	57,650		62,300	
Rajahmundry College . . . . .	24,000		18,000	
Kumbakonam College . . . . .	23,050		17,400	
Mangalore College . . . . .	5,300		4,500	
TOTAL	1,20,000	1,18,900	1,02,200	98,099
DETAILED ACCOUNT No. XIXB.—EDUCATION.—Fees, Government Colleges, Professional.				
Law College . . . . .	80,000	83,000	80,000	90,987
College of Engineering . . . . .	27,000	25,700	24,000	24,435
Teachers' College . . . . .	200	400	200	220
TOTAL	1,07,200	1,09,100	1,04,200	1,15,642

## DETAILED ACCOUNT No. XIXC.—EDUCATION.—Fees, Schools, General.

	Budget Estimate, 1914-1915	Revised Estimate, 1913-1914.	Budget Estimate, 1913-1914.	Accounts, 1912-1913.
	Rs	Rs.	Rs.	Rs.
Fees, Elementary Schools—				
For Boys . . . . .	5,000	4,000	5,000	4,333
For Girls . . . . .				
Fees, Secondary Schools—				
For Boys . . . . .	28,000	20,000	31,400	28,082
For Girls . . . . .				
<b>TOTAL</b>	<b>33,000</b>	<b>33,000</b>	<b>36,400</b>	<b>32,415</b>

## DETAILED ACCOUNT No. XIXD.—EDUCATION.—Fees, Schools, Special.

	Budget Estimate, 1914-1915	Revised Estimate, 1913-1914.	Budget Estimate, 1913-1914.	Accounts, 1912-1913.
	Rs	Rs.	Rs.	Rs.
Training Schools . . . . .	8,400	8,000	5,000	8,330
School of Commerce . . . . .	5,500		5,400	
School of Arts . . . . .	400	6,600	200	6,769
Other Technical Schools . . . . .	400		300	
<b>TOTAL</b>	<b>14,600</b>	<b>14,600</b>	<b>10,900</b>	<b>15,099</b>

## DETAILED ACCOUNT No. XIXE.—EDUCATION.—Miscellaneous.

	Budget Estimate, 1914-1915	Revised Estimate, 1913-1914.	Budget Estimate, 1913-1914.	Accounts, 1912-1913.
	Rs	Rs.	Rs.	Rs.
Sales at School of Arts . . . . .	4,000	5,500	4,000	6,425
Receipts, Reformatory School . . . . .	5,600	5,600	5,000	5,330
Fee Receipts, Sub-Assistant Inspectors' Test . . . . .	1,000	1,000	600	1,251
Teachers' Certificate Examination Fees . . . . .	5,000	6,000	5,000	5,734
European Scholarship Examination Fees . . . . .	3,000	3,300	3,000	2,695
Fees for Registration of Copyright . . . . .	1,300	1,300	1,300	1,266
Sale-proceeds of Manufactured Articles—				
Weaving Department . . . . .	(a) ...	2,800	1,000	1,054
Chrome-tanning Department . . . . .				17
Industrial Schools . . . . .	(a) ...	6,600	5,000	6,861
Miscellaneous . . . . .	3,800	4,000	3,000	4,109
<b>TOTAL</b>	<b>23,700</b>	<b>36,100</b>	<b>27,900</b>	<b>34,742</b>

## XX.—MEDICAL.

	Detailed Account No.	Budget Estimate, 1914-1915.	Revised Estimate, 1913-1914.	Budget Estimate, 1913-1914.	Accounts, 1912-1913.
		Rs	Rs.	Rs.	Rs.
<b>PROVINCIAL.</b>					
Medical School and College Fees . . . . .	XXA	40,000	41,000	39,500	40,604
Hospital Receipts . . . . .	XXB	33,500	34,500	34,000	32,641
Lunatic Asylum Receipts . . . . .	...	21,000	23,300	21,000	20,688
Contributions . . . . .	XXC	21,000	78,700	20,000	48,000
Miscellaneous . . . . .	XXD	11,500	12,500	11,500	11,705
For rounding . . . . .					
<b>TOTAL</b>		<b>1,27,000</b>	<b>1,90,000</b>	<b>1,26,000</b>	<b>1,53,648</b>

## DETAILED ACCOUNT No. XXA.—MEDICAL.—Medical School and College Fees.

	Budget Estimate, 1914-1915.	Revised Estimate, 1913-1914.	Budget Estimate, 1913-1914.	Accounts, 1912-1913.
	Rs	Rs.	Rs.	Rs.
Medical College Fees . . . . .	32,000	32,300	33,500	31,929
Medical School Fees . . . . .	6,000	6,400	4,000	5,415
Minor Sanitary Engineer Class Fees . . . . .	1,400	1,800	1,400	1,910
Vaccination Class Fees . . . . .	600	600	600	1,350
<b>TOTAL</b>	<b>40,000</b>	<b>41,000</b>	<b>39,500</b>	<b>40,604</b>

(a) Transferred to XXI. Scientific, etc., Departments.

DETAILED ACCOUNT No. XXB.—MEDICAL.—Hospital Receipts.				
	Budget Estimate, 1914-1915.	Revised Estimate, 1913-1914.	Budget Estimate, 1913-1914.	Accounts, 1912-1913.
	Rs.	Rs.	Rs.	Rs.
Receipts from Paying Patients . . . . .	33,500	34,500	34,000	32,514
Fees for X-Ray Examination . . . . .				90
Sale-proceeds of Medicines . . . . .				...
Private Subscriptions and Donations . . . . .				...
Lepet Asylum Receipts . . . . .				...
Miscellaneous . . . . .				37
TOTAL . . . . .	33,500	34,500	34,000	32,641

DETAILED ACCOUNT No. XXC.—MEDICAL.—Contributions.				
Contribution for the Maintenance of Government Hospitals and Dispensaries, Madras Municipality . . . . .	20,000	20,000	20,000	20,000
Contribution from Indian Research Fund . . . . .	1,000	58,700	...	28,000
TOTAL . . . . .	21,000	78,700	20,000	48,000

DETAILED ACCOUNT No. XXD.—MEDICAL.—Miscellaneous.				
Proceeds of Sale of Cotton at the King Institute . . . . .	5,000	4,000	5,000	4,986
Other Items . . . . .	6,500	1,500	6,500	6,719
TOTAL . . . . .	11,500	5,500	11,500	11,705

XXI.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.					
	Detailed Account No.	Budget Estimate, 1914-1915.	Revised Estimate, 1913-1914.	Budget Estimate, 1913-1914.	Accounts, 1912-1913.
		Rs.	Rs.	Rs.	Rs.
PROVINCIAL.					
Botanical and other Public Garden Re- ceipts . . . . .	XXIA	5,800	5,800	5,600	5,478
Veterinary and Hygienic Receipts . . . . .	...	17,400	16,000	20,000	17,428
Cinchona Plantations . . . . .	XXID	3,00,000	2,46,000	3,14,500	2,46,027
Agriculture Receipts including Receipts on account of Experimental Cultivation . . . . .	XXIC	83,100	74,000	82,600	66,655
Emigration Fees . . . . .	XXID	6,400	6,300	4,700	9,132
Inland Labour Transport Fees . . . . .	...	2,900	2,900	1,300	2,173
Examination Fees . . . . .	XXIE	1,87,500	1,87,600	1,82,800	1,87,059
Fees for Inspection of Boilers . . . . .	...	27,500	30,500	26,000	26,411
Miscellaneous . . . . .	XXIF	28,200	12,900	15,100	8,659
For rounding . . . . .		6,58,600 600		6,52,600 400	
TOTAL . . . . .		6,58,000	5,82,000	6,53,000	5,69,022

DETAILED ACCOUNT No. XXIA.—SCIENTIFIC, ETC., DEPTS.—Botanical and other Public Garden Receipts.				
Government Gardens—Sale of Seeds, Plants, etc. . . . .	4,500		4,500	
Barliyar Gardens—Sale of Seeds, Plants, etc. . . . .	1,000		1,000	
Old College Park, Madras—Sale of Fruits, Grass, etc. . . . .	100		125	
For rounding . . . . .			5,625 25	
TOTAL . . . . .	5,600	5,800	5,600	5,478

## DETAILED ACCOUNT No. XXIB.—SCIENTIFIC, ETC., DEPARTMENTS.—Cinchona Plantations.

	Budget Estimate, 1914-1915.	Revised Estimate, 1913-1914.	Budget Estimate, 1913-1914.	Accounts, 1912-1913.
	Rs.	Rs.	Rs.	Rs.
Sale of Febrifuge . . . . .	7,500	5,000	7,500	5,078
Sale of Quinine . . . . .	2,88,050	2,37,000	3,02,000	2,36,930
Bark supplied to Private Parties . . . . .	200	300	500	351
Bark supplied to Madras Medical Department . . . . .				
Bark supplied to Bombay Medical Department . . . . .				
Sale of Seeds and Plants . . . . .	...	...	200	...
Jalap . . . . .	4,250	3,700	4,300	3,668
Miscellaneous . . . . .				
<b>TOTAL</b>	<b>3,00,000</b>	<b>2,46,000</b>	<b>3,14,500</b>	<b>2,46,027</b>

## DETAILED ACCOUNT No. XXIC.—SCIENTIFIC, ETC., DEPTS.—Agriculture Receipts including Receipts on account of Experimental Cultivation.

Central Research and Teaching Institute—				
Fees . . . . .	20,000	22,000	22,000	270
Farm and other Receipts . . . . .				
District Farms . . . . .	25,000	16,000	22,500	15,272
Sale of Cotton lint and seeds . . . . .	30,000	24,000	30,000	22,045
Sale of green manuring seeds . . . . .	8,000	12,000	8,000	9,482
Miscellaneous . . . . .	100			
For rounding . . . . .				
<b>TOTAL</b>	<b>83,100</b>	<b>74,000</b>	<b>82,600</b>	<b>66,855</b>

## DETAILED ACCOUNT No. XXID.—SCIENTIFIC, ETC., DEPARTMENTS.—Emigration Fees.

Emigration to British Colonies—				
Natal . . . . .	...	...	...	...
British Guiana . . . . .	600	600	...	...
Fiji . . . . .	5,800	5,700	4,700	...
Trinidad . . . . .	...	...	...	...
<b>TOTAL</b>	<b>6,400</b>	<b>6,300</b>	<b>4,700</b>	<b>9,132</b>

## DETAILED ACCOUNT No. XXIE.—SCIENTIFIC, ETC., DEPARTMENTS.—Examination Fees.

Government Examinations—				
Technical Examinations . . . . .	53,500	57,360	50,000	53,164
Medical Entrance Examination . . . . .	550	600	750	515
Special Tests . . . . .	28,000	27,810	33,000	31,866
Upper and Lower Secondary Examination . . . . .	25	20	25	16
Primary Examinations . . . . .	25	10	25	15
Secondary School-Leaving Certificates . . . . .	86,000	86,000	85,000	80,259
	1,73,100	1,71,800	1,68,800	1,71,835
Village Officers' Special Test Examination Fees . . . . .	11,000	12,300	11,000	11,770
I.S.M.D. Examination . . . . .	200	150	200	210
Examination of Assistants—				
Fees from Gentlemen appearing for Reward Examinations in the Vernaculars (High Proficiency Tests) . . . . .	600	700	300	530
Salt, Abkari and Customs Tests . . . . .	2,400	2,500	2,300	2,371
Engine Drivers' Examination . . . . .	200	150	200	343
Examination for fitters . . . . .	50	...	...	...
	1,87,550			
For rounding . . . . .	50			
<b>TOTAL</b>	<b>1,87,500</b>	<b>1,87,600</b>	<b>1,82,800</b>	<b>1,87,059</b>

DETAILED ACCOUNT No. XXIF.—SCIENTIFIC, ETC., DEPARTMENTS.—Miscellaneous.				
	Budget Estimate, 1914-1915.	Revised Estimate, 1913-1914.	Budget Estimate, 1913-1914.	Accounts, 1912-1913.
	Rs.	Rs.	Rs.	Rs.
Malabar Marriage Registration Fees Act, 1896 . . . . .	70	5	10	5
Birth, Death and Marriage Registration Fees (Act VI of 1886) . . . . .	250	255	250	258
Bacteriological Examination Fees . . . . .	100	100	750	482
Fishery Bureau Receipts . . . . .	14,200	6,710	8,000	1,391
Marine Aquarium Receipts . . . . .	4,500	4,000	4,000	4,823
Archaeological Department Receipts . . . . .	200	230	200	282
Sale Proceeds of Manufactured Articles—				
Weaving Department . . . . .	(a) 1,000	...	...	...
Industrial Schools . . . . .	(a) 6,400	...	...	...
Other Items . . . . .	1,550	1,600	1,900	1,168
	28,310		15,110	
For rounding . . . . .	10		10	
<b>TOTAL</b> . . . . .	<b>28,200</b>	<b>12,900</b>	<b>15,100</b>	<b>8,659</b>

**XXII.—RECEIPTS IN AID OF SUPERANNUATION, RETIRED AND  
COMPASSIONATE ALLOWANCES.**

	Detailed Account No.	Budget Estimate, 1914-1915	Revised Estimate, 1913-1914.	Budget Estimate, 1913-1914.	Accounts, 1912-1913.
		Rs.	Rs.	Rs.	Rs.
<i>IMPERIAL.</i>					
Subscriptions to the Military Fund (Bengal) . . . . .	...	300	300	800	375
Subscriptions to the Military Orphan Fund . . . . .	...	100	100	20	41
Subscriptions to the Medical Retiring Fund . . . . .	...	100	100	100	27
Subscriptions under the Indian Civil Service Family Pension Regulations . . . . .	...	1,06,500	1,07,000	1,04,800	1,03,937
Subscriptions to the Madras Civil Fund . . . . .	...	5,000	4,500	5,800	5,952
Contributions for Pensions and Gratuities . . . . .	XXIIA	...	...	4,300	...
<b>TOTAL, IMPERIAL</b> . . . . .		<b>1,12,000</b>	<b>1,12,000</b>	<b>1,17,000</b>	<b>1,10,332</b>
<i>PROVINCIAL.</i>					
Contributions for Pensions and Gratuities . . . . .	XXIIA	93,000	96,000	90,000	93,760
Miscellaneous . . . . .	...	...	...	...	37
<b>TOTAL, PROVINCIAL</b> . . . . .		<b>93,000</b>	<b>96,000</b>	<b>90,000</b>	<b>93,797</b>
<b>TOTAL</b> . . . . .		<b>2,05,000</b>	<b>2,08,000</b>	<b>2,07,000</b>	<b>2,04,129</b>

**DETAILED ACCOUNT No. XXIIA.—SUPERANNUATION.—Contributions for Pensions and Gratuities.**

<i>IMPERIAL.</i>				
Contributions of Officers lent to the Madras and Southern Mahratta Railway and the South Indian Railway Companies . . . . .	(b) ...	(b) ..	4,300	(b) ...
<i>PROVINCIAL.</i>				
Contribution of Officers lent to the Madras and Southern Mahratta Railway and the South Indian Railway Companies . . . . .	3,500	3,500	...	3,737
Annuity Deductions of Covenanted Civilians lent to Native States, etc., for short terms . . . . .	2,300	2,000	2,300	2,238
Contributions of Officers lent to Foreign Service . . . . .	26,000	27,500	27,000	25,047
Contributions of Persons employed by the Court of Wards . . . . .	10,000	11,000	12,800	10,998
Contributions of Persons employed by Local Funds . . . . .	40,000	42,100	36,800	40,023
Contributions of Persons employed in the Municipalities . . . . .	4,300	3,500	4,600	4,508
Contributions for Pensions of the Additional Translators of High Court . . . . .	2,500	2,500	2,500	2,457
Contributions of Persons employed by the Harbour Trust Board . . . . .	100	100	100	45
Contributions of Persons employed in the Official Assignee's Estab- lishment . . . . .	200	200	200	209
Contribution of P.W.D. Officers lent to Foreign Service . . . . .	4,000	3,500	3,600	4,456
Refund of Gratuity, Pensions and Bonus . . . . .	100	100	100	42
<b>TOTAL, PROVINCIAL</b> . . . . .	<b>93,000</b>	<b>96,000</b>	<b>90,000</b>	<b>93,760</b>
<b>TOTAL</b> . . . . .	<b>93,000</b>	<b>96,000</b>	<b>94,300</b>	<b>93,760</b>

(a) Transferred from XIX Education.

(b) These are now treated as Provincial.

## XXIII.—STATIONERY AND PRINTING.

	Detailed Account No.	Budget Estimate, 1914-1915.	Revised Estimate, 1913-1914.	Budget Estimate, 1913-1914.	Accounts, 1912-1913.
<i>IMPERIAL.</i>					
Stationery Receipts	XXIIIA	Rs. 15,000	Rs. 13,000	Rs. 17,000	Rs. 10,119
Sales of Gazettes and other Publications	XXIIIB	...	...	1,200	...
Other Press Receipts	XXIIIC	...	...	200	...
				18,400	
For rounding				400	
<i>TOTAL, IMPERIAL</i>		15,000	13,000	18,000	10,119
<i>PROVINCIAL.</i>					
Stationery Receipts	XXIIIA	6,800	9,300	7,000	6,508
Sales of Gazettes and other Publications	XXIIIB	55,900	57,300	55,200	56,855
Other Press Receipts	XXIIIC	37,300	58,400	41,300	47,238
		99,100		1,03,500	
For rounding		100		500	
<i>TOTAL, PROVINCIAL</i>		99,000	1,25,000	1,04,000	1,10,699
<b>TOTAL</b>		1,14,000	1,38,000	1,22,000	1,20,818

## DETAILED ACCOUNT NO. XXIIIA.—STATIONERY AND PRINTING.—Stationery Receipts.

<i>IMPERIAL.</i>				
Stationery supplied to Railways, Municipalities, Local Funds and other independent bodies	7,000	6,000	8,000	4,545
Stationery supplied to Court of Wards, Port Funds and Civil and Military Station, Bangalore, and other Miscellaneous receipts	8,000	7,000	9,000	5,574
<i>TOTAL, IMPERIAL</i>	15,000	13,000	17,000	10,119
<i>PROVINCIAL.</i>				
Sale-proceeds of Stationery	3,000	4,700	4,000	2,335
Sale-proceeds of Stationery Boxes, etc.	2,000	2,800	1,200	2,379
Sale-proceeds of Service Registers	1,800	1,800	1,800	1,792
<i>TOTAL, PROVINCIAL</i>	6,800	9,300	7,000	6,506
<b>TOTAL</b>	21,800	22,300	24,000	16,625

## DETAILED ACCOUNT NO. XXIIIB.—STATIONERY AND PRINTING.—Sales of Gazettes, etc.

<i>IMPERIAL.</i>				
Sale of Civil Account and Public Works Codes, etc.	...	...	1,200	...
<i>PROVINCIAL.</i>				
Sale of Civil Account and Public Works Codes	600	500	...	456
Madras Secretariat Press	5,000	5,000	4,800	5,625
District Treasuries, Secretariat Press	700	900	700	738
Subscription to Gazettes, etc.	7,500	8,000	7,350	8,459
Do. do. Collectorate Presses.	400	600	650	...
Jail Presses	140	400	...	636
Registrar of Co-operative Societies	19,000	18,400	20,000	19,147
Indian Law Reports	200	200	200	145
Madras Secretariat Press	8,000	9,000	8,000	8,362
District Treasuries, Secretariat Press	8,500	8,500	8,500	8,618
Do. do. Collectorate Presses.	300	300	300	266
Sale of Acts and Books, etc.	3,500	3,480	3,500	3,388
High Court	600	505	500	520
Do. —Other Courts	15	15	10	22
Board of Examiners	500	500	700	523
Sale of Agricultural Calendars	54,955		55,210	
For rounding	45		10	
<i>TOTAL, PROVINCIAL</i>	55,000	57,300	55,200	56,955
<b>TOTAL</b>	55,000	57,300	56,400	56,955



DETAILED ACCOUNT NO. XXIIIC.—STATIONERY AND PRINTING.—Other Press Receipts.				
	Budget Estimate, 1914-1915	Revised Estimate, 1913-1914	Budget Estimate, 1913-1914	Accounts, 1912-1913.
IMPERIAL.	Rs	Rs	Rs	Rs.
Other Press Receipts (State Railways) . . . .		..	200	.
PROVINCIAL				
Private work done by { Secretariat Press . . . . .	15,500	17,000	20,000	16,869
Government Presses. { Collectorate Presses . . . . .	16,000	18,500	17,000	17,517
{ Jail Presses. . . . .	1,500	2,000	1,000	
{ Secretariat Press . . . . .	4,000	20,200	3,000	12,572
Miscellaneous { Collectorate Presses . . . . .	300	650	280	262
{ Jail Presses . . . . .	20	50	20	..
Sale of forms of plaint { Madras Secretariat Press, Small Cause				
and copies of plaint { Court . . . . .	20	20	20	18
	37,340		41,320	
For rounding . . . . .	40		20	
TOTAL, PROVINCIAL . . . . .	37,300	58,400	41,300	47,238
TOTAL . . . . .	37,300	58,400	41,500	47,238

  

XXV — MISCELLANEOUS.				
	Budget Estimate, 1914-1915	Revised Estimate, 1913-1914	Budget Estimate, 1913-1914	Accounts, 1912-1913
IMPERIAL	Rs	Rs	Rs	Rs.
Premium on Bills . . . . .	38,000	40,300	38,300	37,000
Unclaimed Bills of Exchange of more than three years' standing . . . . .	100		100	8
Percentages chargeable on European Stores* for Provincial and Local Funds, etc . . . .	29,000	29,000	22,000	42,041
Value of old Currency Notes assumed to be no longer in circulation . . . . .	8,000	3,700	3,600	3,730
TOTAL, IMPERIAL . . . . .	76,000	77,000	65,000	82,779
PROVINCIAL				
Rents . . . . .		100		..
Percentage on capital cost of furniture sup- plied to High Officers . . . . .	800	800	900	771
Unclaimed Deposits . . . . . XXVA	1,60,000	1,80,000	1,38,000	1,73,510
Treasure Trove . . . . .	900	900	900	1,411
Sale of old Stores and Materials . . . . .	2,300	2,300	2,500	2,471
Fees for Government Audits . . . . . XXVB	29,600	30,000	29,900	29,512
Contributions . . . . . XXVC	10,700	63,700	60,700	60,849
Miscellaneous Fees, Fines and Forfeitures . XXVD	24,000	24,000	22,400	23,535
Pearl Fishery Receipts (Chank Fishery Re- ceipts) . . . . .	28,800	18,600	28,800	19,785
Miscellaneous . . . . . XXVE	10,600	10,600	8,800	35,450
Sale of Lands, Houses, etc. . . . .		31,000	...	...
	2,67,700		2,92,900	
For rounding . . . . .	300		100	
TOTAL, PROVINCIAL . . . . .	2,68,000	3,60,000	2,93,000	3,47,294
TOTAL . . . . .	3,44,000	4,37,000	3,58,000	4,30,073

\* \* One per cent. chargeable on Stores for Provincial and Local Funds, etc.; two per cent. chargeable on English Stores for departmental charge



## DETAILED ACCOUNT No XXVA.—MISCELLANEOUS.—Unclaimed Deposits.

	Budget Estimate, 1914-1915	Revised Estimate, 1913-1914	Budget Estimate, 1913-1914.	Accounts, 1912-1913.
	Rs.	Rs.	Rs.	Rs.
Unclaimed Deposits . . . . .	1,56,000	1,75,000	1,31,000	1,72,878
Unclaimed Currency Notes . . . . .	4,000	5,000	7,000	632
<b>TOTAL . . . . .</b>	<b>1,60,000</b>	<b>1,80,000</b>	<b>1,38,000</b>	<b>1,73,510</b>

## DETAILED ACCOUNT No XXVB.—MISCELLANEOUS.—Fees for Government Audits.

Accounts of Pachaivappa's Charities . . . . .	300	300	300	450
Accounts of the Indian Institute of Science, Bangalore . . . . .	250	250	250	500
Accounts of Official Assignee . . . . .	1,080	1,140	1,000	1,045
Accounts of Administrator-General . . . . .	1,400	2,100	1,400	700
Accounts of Court of Wards . . . . .	175	175	175	175
Accounts of Emigration, Natal . . . . .	200	200	400	400
Accounts of Emigration, Mauritius . . . . .	100	100	100	100
Accounts of Emigration, Fiji . . . . .	100	100	100	100
Accounts of Emigration, Trinidad . . . . .			50	50
Accounts of the Official Trustee . . . . .	300	300	300	300
On account of Wards' Estates Audit Establishment in the Accountant General's Office . . . . .	18,700	18,500	18,835	15,953
One eighth per cent Commission on Sale and Purchase of Govern- ment Securities . . . . .	6,905	6,835	6,990	6,739
<b>TOTAL . . . . .</b>	<b>29,800</b>	<b>30,000</b>	<b>29,900</b>	<b>29,512</b>

## DETAILED ACCOUNT No. XXVC.—MISCELLANEOUS.—Contributions.

Contributions from the Madras Municipality . . . . .	..	50,000	50,000	50,000
Recoveries from Municipalities on account of the Pay of the Collec- tor's Municipal Clerk . . . . .	...		...	132
Recoveries from Wards' Estates on account of the provincialization of the Court of Wards' Establishment in the Office of the Board of Revenue . . . . .	10,700	10,700	10,700	10,717
Repayment of Contributions made to Local Funds to wipe off Debts . . . . .	...			...
Contribution from the Irrigation cess fund . . . . .	...	(a) 3,000		...
For rounding . . . . .				
<b>TOTAL . . . . .</b>	<b>10,700</b>	<b>63,700</b>	<b>60,700</b>	<b>60,849</b>

## DETAILED ACCOUNT No. XXVD.—MISCELLANEOUS.—Miscellaneous Fees, Fines and Forfeitures.

Marriage and Burial Fees . . . . .	100	100	100	69
Fees for the Registry of Passports . . . . .	30	40	30	10
Fees for Stamping Weights and Measures . . . . .	23,600	23,600	22,000	23,264
Other Items . . . . .	270	260	270	192
<b>TOTAL . . . . .</b>	<b>24,000</b>	<b>24,000</b>	<b>22,400</b>	<b>23,535</b>

(a) Represents the approximate surplus of the fund in Gopichettipalayam taluk, Coimbatore district, ordered to be credited to General revenues.

DETAILED ACCOUNT No. XXVE.—MISCELLANEOUS.—Miscellaneous.				
	Budget Estimate, 1914-1915.	Revised Estimate, 1913-1914.	Budget Estimate, 1913-1914.	Accounts, 1912-1913.
	Rs.	Rs.	Rs.	Rs.
Recoveries on account of Law Charges . . . . .	3,300	3,300	2,000	2,993
Sale of Wild Animals destroyed . . . . .	2,300	3,600	1,800	3,495
Sale of Books . . . . .	50	50	50	18
Other Items . . . . .	4,950	3,650	4,950	29,004
Cash Recoveries of Service Payments . . . . .	...	...	...	...
TOTAL .	10,600	10,600	8,800	35,450

XXIX.—IRRIGATION—MAJOR WORKS.

	Detailed Account No.	Budget Estimate, 1914-1915.	Revised Estimate, 1913-1914.	Budget Estimate, 1913-1914.	Accounts, 1912-1913.
		Rs.	Rs.	Rs.	Rs.
Direct Receipts—Public Works Officers .	XXIXA	2,65,000	2,65,000	2,58,000	2,74,097
IMPERIAL SHARE—One-half .		1,33,000	1,33,000	1,29,000	1,37,049
PROVINCIAL SHARE—One-half .		1,32,000	1,32,000	1,29,000	1,37,048
Portion of Land Revenue due to Irrigation (transferred from "I.—Land Revenue, see p. 6") .		1,05,85,000	1,05,17,000	1,03,83,000	1,07,19,915
IMPERIAL SHARE—One-half .		52,92,000	52,58,000	51,91,000	53,59,958
PROVINCIAL SHARE—One-half .		52,93,000	52,59,000	51,92,000	53,59,957

DETAILED ACCOUNT No. XXIXA.—IRRIGATION—MAJOR WORKS.—Direct Receipts—Public Works Officers.

<i>Protective.</i>				
Rushikulya System—				
Sales of Water . . . . .	100	50	100	...
Water-supply of Towns . . . . .	250	100	250	250
Plantations . . . . .	450	600	300	457
Other Canal Produce . . . . .	600	800	600	489
Rents of Buildings . . . . .	150	150	150	87
Miscellaneous . . . . .	450	100	600	173
Total, Protective .	2,000	1,800	2,000	1,456
<i>Productive.</i>				
Godavari Delta System—				
Water-supply of Towns . . . . .	800	1,000	700	2,588
Plantations . . . . .	4,000	5,200	6,000	4,014
Other Canal Produce . . . . .	19,580	23,000	16,000	19,855
Navigation . . . . .	1,01,540	95,000	1,02,250	1,04,136
Rents of Buildings . . . . .	345	300	270	306
Fines . . . . .	120	100	80	170
Miscellaneous . . . . .	3,615	5,100	1,700	4,667
Total, carried over .	1,30,000	1,29,700	1,27,000	1,35,736

**DETAILED ACCOUNT No. XXIXA.—IRRIGATION—MAJOR WORKS.—Direct Receipts—Public Works Officers—contd**

	Budget Estimate, 1914-1915.	Revised Estimate, 1913-1914.	Budget Estimate, 1913-1914.	Accounts, 1912-1913.
<i>Productive—contd.</i>	Rs.	Rs.	Rs.	Rs.
<b>Brought forward</b>	<b>1,30,000</b>	<b>1,29,700</b>	<b>1,27,000</b>	<b>1,35,736</b>
Kistna Delta System—				
Sales of Water . . . . .	600	500	800	517
Water-supply of towns . . . . .	...	1,344	1,364	1,364
Plantations . . . . .	20,626	41,000	20,418	22,010
Other Canal Produce . . . . .	16,413	17,290	17,290	17,522
Navigation . . . . .	48,753	50,600	48,605	46,679
Rents of Buildings . . . . .	2,031	2,400	2,097	2,545
Fines . . . . .	50	35	49	5
Miscellaneous . . . . .	1,733	1,600	1,377	1,963
<b>Total</b>	<b>90,236</b>	<b>97,500</b>	<b>87,000</b>	<b>92,605</b>
Periyar System—				
Plantations . . . . .	600	200	600	358
Other Canal Produce . . . . .	7,500	5,000	7,500	9,486
Navigation . . . . .	400	500	400	401
Rents of Buildings . . . . .	700	700	700	1,562
Miscellaneous . . . . .	800	400	500	427
<b>Total</b>	<b>10,000</b>	<b>6,800</b>	<b>10,000</b>	<b>12,234</b>
Kurnool-Cuddapah Canal—				
Sales of Water . . . . .	...	...	4	...
Water-supply of Towns . . . . .	637	800	580	867
Plantations . . . . .	46	30	53	2
Other Canal Produce . . . . .	7,757	6,000	7,843	6,461
Navigation . . . . .	1,576	1,570	1,600	1,619
Rents of Buildings . . . . .	1,041	1,100	620	1,110
Miscellaneous . . . . .	4,893	1,800	6,300	835
<b>Total</b>	<b>15,950</b>	<b>11,300</b>	<b>17,000</b>	<b>10,894</b>
Other Systems—				
Water-supply of Towns . . . . .	1,000	500	880	1,209
Plantations . . . . .	3,073	4,000	3,131	4,217
Other Canal Produce . . . . .	7,090	8,000	7,305	8,944
Navigation . . . . .	80	80	80	60
Rents of Buildings . . . . .	1,467	1,320	1,642	1,836
Miscellaneous . . . . .	4,104	4,000	1,962	4,905
<b>Total</b>	<b>16,814</b>	<b>17,900</b>	<b>15,000</b>	<b>21,172</b>
<b>TOTAL, PRODUCTIVE WORKS</b>	<b>2,63,000</b>	<b>2,63,200</b>	<b>2,56,000</b>	<b>2,72,641</b>
<b>Total, Direct Receipts, Public Works Officers</b>	<b>2,65,000</b>	<b>2,65,000</b>	<b>2,58,000</b>	<b>2,74,097</b>

**XXX.—MINOR WORKS AND NAVIGATION.**

	Detailed Account No.	Budget Estimate, 1914-1915.	Revised Estimate, 1913-1914.	Budget Estimate, 1913-1914.	Accounts, 1912-1913.
<i>PROVINCIAL.</i>		Rs.	Rs.	Rs.	Rs.
In charge of Civil Officers—Receipts on account of Minor Irrigation Works . . .	...	16,000	20,000	14,000	22,673
In charge of Public Works Officers . . .	XXXA	2,15,000	2,30,000	2,00,000	2,08,879

## MADRAS—REVENUE AND RECEIPTS.

## DETAILED ACCOUNT NO. XXXA.—IRRIGATION—MINOR WORKS AND NAVIGATION.—In charge of Public Works Officers.

	Budget Estimate, 1914-1915.	Revised Estimate, 1913-1914.	Budget Estimate, 1913-1914.	Accounts, 1912-1913.
<i>Works for which Capital and Revenue Accounts are kept.</i>	Rs.	Rs.	Rs.	Rs.
Madras Water-supply and Irrigation Extension— Other Receipts . . . . .	25,000	25,000	23,400	24,691
Total . . . . .	25,000	25,000	23,400	24,691
Buckingham Canal— Navigation Receipts . . . . . Other Receipts . . . . .	73,500 2,000	73,500 4,500	69,000 4,000	71,190 1,489
Total . . . . .	75,500	78,000	73,000	72,679
Other System— Navigation Receipts . . . . . Other Receipts . . . . .	1,200 12,000	1,300 13,400	1,270 9,330	1,242 9,605
Total . . . . .	13,200	14,700	10,600	10,847
GRAND TOTAL . . . . .	1,13,700	1,17,700	1,07,000	1,03,217
<i>Works for which neither Capital nor Revenue Accounts are kept.</i>				
Navigation Receipts . . . . . Other Receipts . . . . .	7,600 35,500	7,600 39,500	5,000 28,000	7,620 35,763
Total . . . . .	43,100	47,100	33,000	43,383
<i>Agricultural Works.</i>				
Navigation Receipts . . . . . Other Receipts . . . . .	200 58,000	200 65,000	200 59,800	172 57,107
Total . . . . .	58,200	65,200	60,000	57,279
GRAND TOTAL . . . . .	2,15,000	2,30,000	2,00,000	2,08,879

## XXXI.—CIVIL WORKS.

	Detailed Account No.	Budget Estimate, 1914-1915.	Revised Estimate, 1913-1914.	Budget Estimate, 1913-1914.	Accounts, 1912-1913.
		Rs.	Rs.	Rs.	Rs.
In charge of Civil Officers—Provincial . . . . .	XXXIA	11,000	12,000	9,000	14,235
In charge of Public Works Officers— Imperial (Madras and Coorg) . . . . .	XXXIB	8,000	9,000	7,000	8,856
Provincial (Madras) . . . . .	XXXIC	3,10,000	3,10,000	2,80,000	2,91,079
TOTAL PUBLIC WORKS OFFICERS . . . . .		3,18,000	3,19,000	2,87,000	2,99,985
TOTAL . . . . .		3,29,000	3,31,000	2,96,000	3,14,168

## DETAILED ACCOUNT No. XXXIA.—CIVIL WORKS.—In charge of Public Works Officers.

	Budget Estimate, 1914-1915.	Revised Estimate, 1913-1914.	Budget Estimate, 1913-1914.	Accounts, 1912-1913.
	Rs.	Rs.	Rs.	Rs.
Contributions . . . . .	200	400	200	28
Tolls . . . . .	4,300	3,500	3,000	3,797
Cemetery Receipts . . . . .	5,800	6,100	4,800	5,211
Miscellaneous . . . . .	1,000	2,000	1,000	5,197
	11,300			
For rounding . . . . .	300			
<b>TOTAL</b> . . . . .	<b>11,000</b>	<b>12,000</b>	<b>9,000</b>	<b>14,233</b>

## DETAILED ACCOUNT No. XXXIB.—CIVIL WORKS.—In charge of Public Works Officers.

<i>IMPERIAL.</i>	Budget Estimate, 1914-1915.	Revised Estimate, 1913-1914.	Budget Estimate, 1913-1914.	Accounts, 1912-1913.
<i>MADRAS.</i>	Rs.	Rs.	Rs.	Rs.
Rents of Buildings . . . . .	1,400	1,400	1,400	1,370
Sales of old Materials . . . . .	300	380	400	429
Sales of Produce . . . . .	100	20	...	8
Recoveries on account of Electric Installations . . . . .	180	180	180	246
Miscellaneous . . . . .	20	20	20	3
<b>TOTAL</b> . . . . .	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>2,056</b>
<i>COORG.</i>				
Rents of Buildings . . . . .	4,000	4,600	3,250	4,690
Sales of Tools and Plant . . . . .	200	200	350	309
Sales of Old Materials . . . . .	600	800	100	550
Value of Materials received from Old Buildings . . . . .	100	100	200	199
Unclaimed Deposits . . . . .	100	100	100	109
Fines, Refunds and Miscellaneous . . . . .	1,000	1,200	1,000	930
Interest on Endowments for Receipts of Monuments in Government Cemeteries . . . . .	...	...	...	18
<b>TOTAL</b> . . . . .	<b>6,000</b>	<b>7,000</b>	<b>5,000</b>	<b>6,800</b>
<b>TOTAL IMPERIAL</b> . . . . .	<b>8,000</b>	<b>9,000</b>	<b>7,000</b>	<b>8,856</b>

## DETAILED ACCOUNT No. XXXIC.—CIVIL WORKS.—In charge of Public Works Officers.

<i>PROVINCIAL.</i>				
Rents of Buildings . . . . .	1,90,000	1,85,000	1,60,000	1,68,187
Sales of Buildings . . . . .	5,000	5,000	5,000	235
Sales of Tools and Plant . . . . .	3,000	3,000	3,000	2,406
Sales of Produce . . . . .	5,000	5,000	5,000	4,644
Sales of Old Materials . . . . .	10,000	11,700	10,000	16,592
Value of Materials received from Old Buildings . . . . .	1,000	2,500	1,000	1,080
Receipts from self-supporting Workshops . . . . .	—1,000	—1,000	5,000	—2,310
Tolls on Roads . . . . .	30,000	32,000	30,000	30,558
Unclaimed Deposits . . . . .	600	600	600	40
Fines, Refunds and Miscellaneous . . . . .	60,000	59,500	54,000	64,366
Interest on Endowments for Repairs of Monuments in Government Cemeteries . . . . .	400	400	400	306
Recoveries on account of Electric-light Installations . . . . .	6,000	6,250	6,000	4,975
Recoveries on account of Water-supply . . . . .	...	50	...	...
<b>TOTAL</b> . . . . .	<b>3,10,000</b>	<b>3,10,000</b>	<b>2,80,000</b>	<b>2,91,079</b>

# CIVIL BUDGET ESTIMATE

## OF

# EXPENDITURE

FOR THE YEAR

1914-1915.

### 1.—REFUNDS AND DRAWBACKS

CIVIL	Detailed Account No	Budget Estimate 1914-1915	Revised Estimate 1914-1915	Budget Estimate, 1913-1914	Accounts, 1912-1913
IMPERIAL HEADS		Rs	Rs	Rs	Rs
Salt . . . . .		14,000	20,000	14,000	12,184
Customs . . . . .	IA	1,21,000	1,50,000	1,03,000	1,18,711
TOTAL, IMPERIAL HEADS		1,35,000	1,70,000	1,17,000	1,30,895
DIVIDED HEADS, IMPERIAL SHARE					
Land Revenue	IB	56,700	75,000	49,800	72,465
Stamps	IC	81,000	80,000	72,000	74,220
Excise		20,000	18,000	19,000	17,733
Assessed Taxes		11,000	12,000	12,000	15,519
For rounding		300		200	
TOTAL, DIVIDED HEADS, IMPERIAL SHARE		1,72,000	1,85,000	1,53,000	1,79,937
TOTAL, IMPERIAL		3,10,000	3,57,000	2,70,000	3,10,832
PROVINCIAL					
DIVIDED HEADS, PROVINCIAL SHARE					
Land Revenue . . . . .	IB	56,600	75,000	49,700	72,466
Stamps . . . . .	IC	81,000	80,000	72,000	74,221
Excise . . . . .		20,000	18,000	19,000	17,733
Assessed Taxes . . . . .		14,000	12,000	13,000	15,518
PROVINCIAL HEADS					
Registration . . . . .		6,000	6,000	6,000	5,187
Forest . . . . .		22,500	35,000	19,000	22,495
For rounding		100	...	700	
TOTAL, PROVINCIAL		2,00,000	2,26,000	1,78,000	2,07,620
TOTAL		5,10,000	5,83,000	4,48,000	5,18,452

## DETAILED ACCOUNT NO 1A—REFUNDS AND DRAWBACKS—Customs

	Budget Estimate, 1911-1915	Revised Estimate, 1911-1915	Budget Estimate, 1914-1915	Accounts, 1911-1915
	Rs.	Rs.	Rs.	Rs.
Refunds	1,00,000	1,20,000	85,000	91,298
Drawbacks	40,000	30,000	25,000	24,113
<b>TOTAL</b>	<b>1,24,000</b>	<b>1,50,000</b>	<b>1,03,000</b>	<b>1,18,711</b>

## DETAILED ACCOUNT NO 1B—REFUNDS AND DRAWBACKS—Land Revenue.

SHAHID				
Land Revenue—Orlin in	1,00,000	1,40,000	10,000	1,25,037
Do Proprietary Estates Village Service	1,000	10,000		16,874
<b>TOTAL</b>	<b>1,13,000</b>	<b>1,50,000</b>	<b>90,500</b>	<b>1,44,931</b>
Imperial	50,700	75,000	49,800	72,465
Provincial	62,300	75,000	40,700	72,465

## DETAILED ACCOUNT NO 1C—REFUNDS AND DRAWBACKS—Stamps

SHAHID				
Surplus Process Service Fees	2,000	1,600	1,000	1,500
Court fees under sections 13, 14 and 15 of Act VII of 1870				
Penalties under sections 39 and 45 of Act II of 1893				
Madras City Civil Court Fees	1,00,000	1,58,000	1,42,000	1,46,341
Small Causes Court Fees				
Split Stamps				
Stamps received back from dealers in minors				
Miscellaneous				
<b>TOTAL</b>	<b>1,62,000</b>	<b>1,60,000</b>	<b>1,44,000</b>	<b>1,48,441</b>
Imperial	81,000	80,000	72,000	71,220
Provincial	81,000	80,000	72,000	77,221

## 2.—ASSIGNMENTS AND COMPENSATIONS.

	Detailed Account No	Budget Estimate, 1911-1915	Revised Estimate, 1913-1914	Budget Estimate, 1914-1915	Accounts, 1911-1915
IMPERIAL HEADS		Rs.	Rs.	Rs.	Rs.
Salt Compensations	2D	4,88,000	5,26,000	4,88,000	4,49,881
Customs Compensations (to Travancore and Cochin States)		1,78,000	1,51,000	1,78,000	1,73,982
Miscellaneous Compensations	2F	10,000	12,000	18,000	9,558
<b>TOTAL</b>		<b>6,76,000</b>	<b>6,89,000</b>	<b>6,84,000</b>	<b>6,33,209</b>
DIVIDED HEADS					
Inamdars and other Grantees	2A	5,000	5,000	6,000	6,137
Pensions in lieu of Resumed Lands	2B	1,99,000	2,13,000	1,93,000	2,05,939
Malikana	2C	2,95,000	3,40,000	2,96,000	2,57,535
Miscellaneous Land Revenue Compensations		1,800	1,000	200	900
Excise Compensations	2E	58,000	58,000	44,000	43,303
<b>TOTAL</b>		<b>5,58,800</b>	<b>6,27,000</b>	<b>5,40,200</b>	<b>5,13,814</b>
For rounding		800		200	
<b>TOTAL</b>		<b>5,59,600</b>	<b>6,27,000</b>	<b>5,40,400</b>	<b>5,14,628</b>
One-half—Imperial Share		2,79,800	3,13,500	2,70,200	2,56,907
One-half—Provincial Share		2,79,800	3,13,500	2,70,200	2,56,907
<b>TOTAL { IMPERIAL</b>		<b>9,55,000</b>	<b>10,01,000</b>	<b>9,54,000</b>	<b>8,90,116</b>
<b>TOTAL { PROVINCIAL</b>		<b>2,79,000</b>	<b>3,11,000</b>	<b>2,69,000</b>	<b>2,56,907</b>
<b>TOTAL</b>		<b>12,34,000</b>	<b>13,12,000</b>	<b>12,23,000</b>	<b>11,47,023</b>

## DETAILED ACCOUNT NO. 2A.—ASSIGNMENTS AND COMPENSATIONS.—Inamdars and other grantees.

	Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Inamdars and other grantees . . . . .		5,000		5,000		6,000		6,137

## DETAILED ACCOUNT NO. 2B.—ASSIGNMENTS AND COMPENSATIONS.—Pensions in lieu of Resumed Lands.

EXCEEDING Rs. 5,000 PER ANNUM.							
Ennamula Mallu Doragaru, Man.-Subdar of Tottapalli Estate in Godavari . . . . .	14,863		16,101		14,863		14,076
K. Ramachandra Razu, Godavari . . . . .	6,000		6,000		6,000		6,000
Vasireddi Venkata Lakshminarasamma in Guntur . . . . .	12,000		12,000		12,000		12,000
M. Venkata Narasinga Row, Guntur . . . . .	9,600		9,600		9,600		10,564
Ravi Varma Narasimha Raja in South Canara . . . . .	6,019		6,019		6,019		6,019
Ramanta Arasu, South Canara . . . . .	11,788		11,788		11,788		11,788
Kazi Obedullah Sahib, Chingleput . . . . .	8,000		6,500		8,000		6,500
TOTAL, EXCEEDING Rs. 5,000 PER ANNUM . . . . .	68,270		68,008		68,270		66,947
NOT EXCEEDING Rs. 5,000 PER ANNUM . . . . .	1,30,730		1,42,700		1,24,730		1,86,263
COMMUTATIONS . . . . .	...		2,292		...		2,729
TOTAL . . . . .		1,99,000		2,13,000		1,93,000	2,05,939

## DETAILED ACCOUNT NO. 2C.—ASSIGNMENTS, ETC.—Malikana.

EXCEEDING Rs. 5,000 PER ANNUM.							
Kizhakke Kovilakath Manavikrama Raja <i>alias</i> the 1st Raja of Calicut, Malabar . . . . .	60,663		1,03,040		60,663		36,286
Padinbar Kovilakath Manavikrama Kuttunni Tamburan, 2nd Raja of Calicut, Malabar . . . . .	15,000		22,600		15,000		7,500
Padinbar Kovilakath Manavikrama Kuttunni Tamburan Munsipad or 3rd Raja of Calicut . . . . .	5,000		10,566		5,000		3,500
Kizhakke Meledathil Kombi Achan Avargal, 1st Raja of Palghat, Malabar . . . . .	12,398		12,398		12,398		14,802
Krishna Varma Valiya Raja, Malabar . . . . .	13,801		13,801		13,801		13,801
Unnikavu <i>alias</i> Vallabha Raja, Malabar . . . . .	15,844		15,844		15,844		15,844
Chiakkal Kovilakath Udaya Varma Valiya Raja, Malabar . . . . .	12,475		12,475		12,475		12,475
Pudia Kovilagam Viyadan Sri Devi <i>alias</i> Kunhianujathi Tamburatti, Malabar . . . . .	9,000		9,000		9,000		9,000
Kizhakke Kovilagam Sri Devi <i>alias</i> Cheria Tamburatti, Malabar . . . . .	9,000		9,000		9,000		9,000
Thambatti Thamburatti <i>alias</i> Padinhare Kovilagatt Valiya Tamburatti . . . . .	9,000		9,000		9,000		9,000
Sultan Adi Raja Ahmad Ali, Raja of Cannanore . . . . .	23,000		23,000		23,000		32,582
	1,96,181		2,40,558		1,96,181		
For rounding . . . . .	19				19		
TOTAL, EXCEEDING Rs. 5,000 PER ANNUM . . . . .	1,96,200		2,40,558		1,96,200		1,63,790
NOT EXCEEDING Rs. 5,000 PER ANNUM . . . . .	98,800		1,05,442		99,800		93,745
TOTAL . . . . .		2,95,000		3,46,000		2,96,000	2,57,535



## DETAILED ACCOUNT No. 2D.—ASSIGNMENTS AND COMPENSATIONS.—Salt Compensations.

	Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Compensation to the French Government under Convention of 1815 . . . . .	4,26,000		4,26,000		4,26,000		4,26,000	
Salt Compensation payable under the Convention with the French Government, dated 7th March 1815 . . . . .	14,000		14,000		14,000		14,000	
Salt Compensation payable to other individuals . . . . .	10,000		10,000		10,000		9,691	
Compensation for the suppression of Earth-salt Manufacture in Pudukkottai . . . . .	38,000		76,000		38,000		...	
<b>TOTAL</b> . . . . .		4,83,000		5,26,000		4,83,000		4,49,691

## DETAILED ACCOUNT No. 2E.—ASSIGNMENTS AND COMPENSATIONS.—Excise Compensations.

To the French Government at Pondicherry on account of the Arrack Farm in the French lode of Masulipatam . . . . .	3,550		3,550		3,550		3,550	
Toddy Compensation . . . . .	95		95		95		95	
Compensation for the suppression of Ganja Cultivation in the Banganapalle State . . . . .	3,060		3,060		3,060		3,060	
Compensation to the Banganapalle State for the temporary Administration of the Opium and Abkari Revenue of the State by Government . . . . .	27,760		27,760		27,760		27,760	
Compensation for the suppression of Ganja Cultivation in the Sandur State . . . . .	400		400		400		400	
Compensation to Travancore Durbar for the suppression of Ganja Cultivation . . . . .	22,500		22,500		8,500		8,438	
Compensation to Pudukkottai Durbar for the suppression of Ganja Cultivation in the State . . . . .	650		650		650		...	
For rounding . . . . .	58,015	15	58,015	15	44,015	15		
<b>TOTAL</b> . . . . .		58,000		58,000		44,000		43,303

## DETAILED ACCOUNT No. 2F.—ASSIGNMENTS AND COMPENSATIONS.—Miscellaneous Compensations.

NOT EXCEEDING Rs. 5,000 PER ANNUM . . . . .	10,000		12,000		18,000		9,556	
<b>TOTAL</b> . . . . .		10,000		12,000		18,000		9,556

## 3.—LAND REVENUE.

	Detailed Account No.	Budget Estimate, 1914-1915.	Revised Estimate, 1913-1914.	Budget Estimate, 1913-1914.	Accounts, 1912-1913.
<b>PROVINCIAL.</b>					
Charges of District Administration . . . . .	3A	Rs. 55,00,000	Rs. 55,97,000	Rs. 54,00,000	Rs. 52,42,502
Survey and Settlement . . . . .	3B	13,88,500	13,43,000	13,14,100	13,20,276
Land Records . . . . .	3C	29,45,000	28,70,000	29,01,000	28,37,715
Inam Commissioner . . . . .	3D	21,300	20,000	24,200	28,978
Allowances to District and Village Officers . . . . .	3E	50,47,000	48,48,000	50,12,000	47,79,689
For rounding . . . . .		1,48,01,800	200	1,46,51,300	300
<b>TOTAL</b> . . . . .		1,49,02,000	1,46,78,000	1,46,51,000	1,42,09,160

# MADRAS—EXPENDITURE.

## DETAILED ACCOUNT NO. 3A.—LAND REVENUE.—Charges of District Administration.

SUMMARY.		Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GENERAL ESTABLISHMENTS		27,87,503		28,62,000		27,80,007		27,45,531	
SUB-DIVISIONAL ESTABLISHMENTS		25,88,911		26,04,000		25,01,795		23,79,291	
AMINDIVI COIR ESTABLISHMENT		31,000		36,700		31,000		31,529	
LACCADIVE ISLANDS ESTABLISHMENT		30,400		24,000		22,500		30,572	
LOCAL AND SPECIAL FUND AUDIT ESTABLISHMENTS IN COL-									
LECTORS' OFFICES		55,100		57,000		49,700		40,995	
COURT OF WARDS ESTABLISHMENT		— 1,000		— 1,000		— 2,000		— 1,305	
HOSPITAL CHARGES		7,540		7,300		7,880		6,789	
		54,99,754				54,00,372			
For rounding		246				372			
TOTAL			55,00,000		55,97,000		54,00,000		52,42,501

Salaries—	Numbers.		DETAILS.								
	1913-1914.	1911-1912.									
	7	5	Collectors and Magistrates—								
	11	13	1st Grade (2,500) <sup>1</sup>	1,44,000	}	5,97,000	2,01,600	}	5,97,709		
			2nd Grade (2,250) <sup>2</sup>	3,36,960			2,85,120				
			Madras Provincial Civil Service—				36,000				
	2	2	Collectors, 1st Grade (1,600)	38,400	}	4,22,000	1,02,680	}	3,57,058		
	5	5	Collectors, 2nd Grade (1,850) <sup>1</sup>	1,03,650							
			Sub-Collectors—				2,48,832				
	14	14	1st Grade (1,200) <sup>1</sup>	2,48,832	}	4,22,000	1,55,520	}	451		
	15	15	2nd " (900) <sup>1</sup>	1,55,520			1,20,960				
	15	15	3rd " (700) <sup>2</sup>	1,20,960			52,416				
			Assistant Collectors	52,416	}	2,000		}	2,739		
			Deputy Collectors—								
			1st Class (800)	28,800			50,400				
	3	3	2nd " (700)	50,400	}	5,32,400	57,600	}	50,286		
	6	6	3rd " (600)	57,600			1,74,000				
	8	8	4th " (500)	1,74,000			1,53,600				
	20	20	5th " (400)	1,53,600	}	3,000	1,04,400	}	577		
	32	32	6th " (300)	1,04,400			20,000				
	20	20	7th " (250)	20,000			6,000				
	30	30	Temporary Deputy Collectors	2,000							
			Local Allowance to Deputy Col-					3,000			
			lector, Wynad (150), Deputy Col-					55,000			
			lector, Palacuram Division (100)	3,000				51,000			
			Exchange Compensation Allowance	51,000							
			Officer on Special duty					19,26,928			
				19,18,568							
			Deduct—Pay of Assistant Secretary to					8,400			
			the Board of Revenue								
			(Land Revenue) shown								
			under "General Adminis-	6,000							
			tration" (p. 35)								
			Deduct—Pay of 3 Junior Presidency					22,800			
			Magistrates 1 (500), 1 (400),								
			1 (300), shown under "Gen-	21,500							
			eral Adminis-tration" (p. 35)								
			Deduct—Pay of 1 Under Secretary					6,000			
			to Government (listed	6,000							
			shown under "18. General								
			Administration" (p. 35)								
			Deduct—Pay of a Deputy Collector					3,000			
			deputable to "25. Political"	3,000							
			(p. 18)								
			Deduct—Pay of 6 Deputy Collectors					22,800			
			employed on settlement	33,800							
			duty 1 (600), 1 (500),								
			1 (400), 3 (300), and 1 (250)								
			for 5 months (p. 47)								
			Deduct—Pay of Forest Settlement					6,600			
			Deputy Collectors (250) (p.	3,000							
			60)								
			Deduct—Pay of 3 Deputy Collectors					16,800			
			2 (500), 1 (400), and 2	21,350							
			Deputy Collectors 1 (400),								
			1 (300) for 65 months under								
			the Registrar of Co-								
			operative Credit Societies								
			(215)								
			Deduct—Pay and pensionary contri-					11,520			
			bution on account of 1	5,760							
			manager of estate under					3,000			
			the Court of Wards 1 (100)	3,000				1,50,096			
			and pensionary contribu-	2,02,008				16,75,312			16,48,918
			tion	16,13,050			16,10,000	16,75,312			
			Deduct—One-fifth (after deducting								
			Rs 20,232 Madras district)								
			transferred to "19A.—Law					3,29,456			3,02,323
			and Justice—Courts of Law,	3,16,764			3,15,040	13,45,856			12,46,595
			Criminal Courts" (p. 105).	12,96,286			12,94,960				
			Add—One-fifth salary of 2 Spl. Asstt.								
			Agents in the Hill Tracts trans-								
			ferred from "19A.—Law and								
			Justice—Courts of Law, Criminal								
			Courts" (p. 108)	3,740			3,820	3,380			3,972
			Commissioner, Coorg								3,570
			Carried over		13,00,026		12,98,780	18,49,236			12,54,187

DETAILED ACCOUNT NO. 3A.—LAND REVENUE.—Charges of District Administration—*contd.*

Establishment—	Numbers.			Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
	1913-1914.	1914-1915.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GENERAL ESTABLISHMENTS—contd.											
			Brought forward .		13,00,026		12,98,780		13,49,236		12,54,137
			(i) COLLECTORS' OFFICES.								
			Correspondence Section.								
	25	25	Sarishtadars 12 (225), 11 (200), 1 (200-10-250), 1 (175)	63,300				63,300			
	506	507	Clerks 23 (150), 1 (100), 24 (70), 24 (60), 27 (50), 1 (45-5-65), 23 (45), 28 (40), 36 (35), 81 (30), 104 (25), 1 (20-1-25), 134 (20)	2,30,808				2,30,568			
	47	47	Typists (20-1-50)	14,568				14,412			
			Account Section.								
	535	540	Accountants 24 (100), 23 (70), 1 (60), 32 (50), 58 (40), 145 (30), 14 (25), 243 (20)	2,10,600				2,09,160			
			Record Section.								
	118	118	Clerks 23 (60), 1 (50), 94 (20)	39,720				39,720			
			Treasury and Stamp Section.								
	24	24	Cash-keepers 17 (125), 1 (100), 6 (70)	31,740				31,740			
	69	70	Shroffs 17 (50), 17 (25), 8 (20), 28 (15)	22,260				22,080			
	78	78	Hollars 17 (10), 29 (8), 32 (7)	7,512				7,512			
			Military Pension Payment Section.								
	2	2	Deputy Tahsildars 2 (100)	2,400				2,400			
	4	4	Accountants 2 (25), 2 (20)	1,080				1,080			
	2	2	Shroffs 2 (15)	360				360			
	2	2	Peon (7), Attender (7)	168				168			
			Office Servants.								
	375	375	Attenders 2 (12), 48 (10), 140 (8), 185 (7)	35,028				35,028			
	71	71	Muchis 23 (15), 23 (12), 25 (10)	10,452				10,452			
	24	24	Duffadars 24 (14)	4,032				4,032			
	435	435	Peons 1 (11), 238 (8), 196 (7)	39,444				39,552			
				7,13,472		7,55,000		7,11,564		7,47,018	
			(ii) CIVILIAN DIVISIONAL OFFICES.								
	218	218	Clerks 37 (70), 37 (40), 35 (30), 1 (25), 108 (20)	87,660				87,660			
	35	35	Attenders (8)	3,360				3,360			
	37	37	Muchis (10)	4,440				4,440			
	185	187	Peons 37 (9), 1 (8), 149 (7)	16,608				16,440			
				1,12,068		1,14,600		1,11,900		1,12,133	
			(iii) DEPUTY COLLECTOR'S OFFICE.								
	294	295	Clerks 1 (70), 61 (50), 62 (40), 1 (25), 170 (20)	1,08,300				1,08,000			
	62	62	Attenders (8)	5,952				5,952			
	191	192	Peons 62 (9), 130 (7)	17,616				17,508			
	62	62	Muchis (10)	7,440				7,440			
			House-rent Allowance 6 (3)	216				216			
				1,39,524		1,48,000		1,39,116		1,47,895	
			Carried over .	9,65,064	13,00,026	10,17,600	12,98,780	9,62,580	13,49,236	10,07,046	12,54,137

## DETAILED ACCOUNT No. 3A.—LAND REVENUE.—Charges of District Administration—contd.

	GENERAL ESTABLISHMENTS—contd.	Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment —contd.	Brought forward . . . . .	3,65,064	13,00,026	10,17,600	12,98,780	9,62,580	13,49,236	10,07,046	12,54,137
	Local Allowance for Bhadrachalam Divisional Officer's Establishment, Godāvari—								
	Clerks 1 (20), 1 (15), 2 (5) . . . . .	540				...			
	Servants 2 (2), 5 (1) . . . . .	108				...			
	Local Allowance for the Deputy Collector's Office Establishment, Polavaram, Godāvari—								
	Clerks 1 (20), 1 (15), 2 (5) . . . . .	540				...			
	Servants 2 (2), 4 (1) . . . . .	96				...			
	Local Allowance for the Collector's Establish- ment, the Nilgiris—								
	Clerks 3 (25), 6 (15), 9 (10), 8 (5) . . . . .	3,540				3,540			
	Servants 18 (3) . . . . .	648				540			
	Local Allowance for Wynaad Divisional Officer's Establishment, the Nilgiris—								
	Clerks (15), (10), 2 (5) . . . . .	420		7,119		420		5,913	
	Servants 5 (3) . . . . .	180				180			
	Local Allowance for Deputy Collector's Estab- lishment, Wynaad—								
	Clerks 1 (25), 1 (20), 3 (10) . . . . .	780				780			
	Servants 1 (5), 1 (4½), 1 (4), 2 (3½) . . . . .	246				246			
	Personal Allowances . . . . .	1,524		178		1,800		336	
	Royal Bonus . . . . .	...		23		...		110	
	Allowance for Drinking-water (Cochin Deputy Collector's Office) . . . . .	96		...		84		...	
	House-rent Allowance . . . . .	...		180		...		202	
	Short-hand Allowance . . . . .	600		...		...		...	
		9,74,382		10,25,100		9,70,170		10,13,208	
	Probationers . . . . .	4,900		2,400		3,150		1,210	
	Temporary Establishment for disposal of suits under Estates Land Act . . . . .	9,941				...			
	Temporary Establishment to sort and re- write Old Records . . . . .	3,378				...			
	Temporary Establishment for Inam work and verification of Inam Registers . . . . .	570		33,500		...		25,389	
	Temporary Establishment for Rushikulya and other projects . . . . .	720				...			
	Temporary Establishment for Assistant Collectors, etc. . . . .	12,391				20,340			
Allowances—		10,06,282				9,93,669			
	For rounding . . . . .	182		..		1,669			
		10,06,100		10,61,000		9,92,000		10,39,802	
	Deduct—One-fifth (except on Rs. 7,236 for Madras District) transferred to "19A.—Law and Justice— Courts of Law, Criminal Courts" (p. 105) . . . . .	1,99,773		2,10,540		1,97,001		2,06,528	
		8,06,327		8,50,460		7,94,999		8,33,274	
	Add—One-fifth of Establishment of Hill Tract Agency transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts" (p. 109) . . . . .	1,360		1,164		1,140		978	
			8,07,687		8,51,624		7,96,139		8,34,252
	Tentage of Officers . . . . .	33,000		34,500		33,000		31,167	
	Travelling Allowance of Officers . . . . .	1,33,000		1,39,000		1,24,000		1,30,374	
	Travelling Allowance of Establishment . . . . .	98,000		99,500		93,000		97,446	
	Travelling Allowance of Non-official Witnesses . . . . .	100		100		...		19	
	Grain Compensation Allowance . . . . .	59,900		60,900		30,000		60,481	
		3,24,000		3,54,000		2,80,000		3,19,487	
	Deduct—One-fifth (except on Rs. 900 for Madras District) transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" (p. 105). . . . .	64,620		66,750		55,800		63,724	
		2,59,380		2,67,250		2,24,200		2,55,763	
Supplies and Services—	Add—One-fifth Travelling Allowance of Hill Tract Agency transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts" (p. 109) . . . . .	1,200		1,260		1,200		1,133	
			2,60,580		2,68,510		2,25,400		2,56
	Elephant Charges . . . . .	4,500		5,000		4,600		3,721	
	Cost of Land . . . . .	1,000		13,000		4,000		628	
	Charges for Remittance of Treasure . . . . .	19,000		20,000		18,000		19,978	
	Law Charges in the Revenue Department . . . . .	23,800		35,500		25,000		28,530	
	Charges for the Service of Revenue Processes . . . . .	...		20		...		...	
	Remuneration to Copyists and Examiners . . . . .	44,000		55,000		41,000		43,028	
	Management of Estates . . . . .	1,000		1,000		1,000		539	
	Survey and Land Acquisition Charges . . . . .	4,700		1,200		3,000		5,941	
	Electric Lights and Fans . . . . .	800		800		600		702	
	Carried over . . . . .	1,03,300	23,68,293	1,31,520	24,18,914	97,200	23,70,775	1,03,067	23,45



DETAILED ACCOUNT NO. 3A.—LAND REVENUE.—Charges of District Administration—*contd.*

(Vide APPENDIX C, PAGE 267.)

	Numbers.			Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
	1913-1914.	1914-1915.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SUB-DIVISIONAL ESTABLISHMENTS.											
Salaries—	11	11	Tahsildars (250)	33,000				33,000			
	30	31	Do. (225)	83,700				81,000			
	41	41	Do. (200)	98,400				98,400			
	1	1	Tahsildar (150—10—200)	1,920				2,400			
			Local Allowance for Wynaad	600				600			
	45	44	Tahsildars (175)	92,400				94,500			
	52	52	Do. (150)	93,600				93,600			
			Local Allowance for Bhadrachalam, Nugur, Kollegal and Coonoor	1,500				1,200			
	58	58	Deputy Tahsildars (150)	1,04,400				1,04,400			
	91	92	Do. (125)	1,38,000				1,36,500			
	6	6	Local Allowance for Polavaram, Chodavaram, Kodaikanal, Shevaroy Hills, Ootacamund, and Yellavaram 6 (25)	1,800				1,800			
	2	2	Local Allowance for Wynaad Deputy Tahsildars	1,320				1,320			
			Personal Allowance to Tahsildars	1,800				6,600			
			Lump Provision for the revision of the pay of special Dy. Tahsildars	...				7,746			
			Deduct—Probable savings	6,52,140		6,98,000		7,746		6,84,256	
			Deduct—One-fifth (except on Rs. 1,920 for Madras District) transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" (p. 106)	1,30,704		1,39,240		1,30,584		1,56,356	
			Add—One-fifth salaries of Sub-Magistrates at Hill Tract Agency transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts" (p. 105).	1,300		4,100		4,200		4,036	
			Add—One-fifth cost of Stationary Sub-Magistrates, etc. transferred from "19A.—Law and Justice—Courts of Law, Criminal Courts" (p. 105).	86,420		88,866		85,930		83,897	
					6,13,056		6,52,026		6,14,896		6,35
Establishment—	181	181	Taluk sarishtadar and Head Accountants 32 (80), 147 (70), 1 (60), 1 (40)	1,55,400				1,55,520			
			1 Superintendent (60)	720				720			
			1 Local Allowance to Sarishtadar, Wynaad (50); Gudalur (35); Bhadrachalam (20); Head Accountant, Coonoor (15)	1,320				1,080			
			Personal Allowance to Taluk Sherishtadar, Bhavani (5)	60				...			
	248	248	Clerk, 180 (35), 367 (36), 880 (25), 763 (20), and 2 (20—1—25)	6,55,368				6,54,348			
	3	3	Accountants (35)	1,260				1,260			
	3	3	Sub-Treasurers (30)	1,080				1,080			
	15	15	Kanakkapillais 5 (24), 5 (21), 5 (18)	3,780				3,780			
	1	1	Draftsman (25)	300				300			
	310	311	Shroffs 1 (25), 2 (20), 187 (15), 10 (12), 111 (10)	49,200		13,56,000		49,020		11,20,105	
	54	68	Local Allowance 1 (171), 1 (15), 8 (12), 31 (10), 2 (7), 22 (5)	7,350				5,850			
	1	1	Personal Allowance to the Head Shroff, Gindivada Taluk (16)	120				120			
	1	1	Personal Allowance to the Dufferbund, Kaliyandrug Taluk (2)	24				24			
			Servants—								
	336	337	Dufferbunds 1 (10), 15 (9), 320 (8), 1 (7)	32,544				32,448			
	181	180	Duffadars 1 (10), 178 (9), 1 (8)	19,440				19,524			
	179	179	Muchis (7)	15,036				15,036			
	3,007	3,004	Peons 537 (8), 3,452 (7), 2 (5), 3 (3)	3,41,748				3,42,000			
	2	2	Gollabs 1 (10), 1 (7)	204				204			
74	102	Local Allowance 1 (4), 6 (4), 27 (3), 5 (3), 29 (2), 34 (1)	2,760				2,888				
Carried over				12,87,714	6,13,056	13,56,000	6,52,026	12,84,702	6,14,896	11,20,105	6,3

DETAILED ACCOUNT NO. 3A.—LAND REVENUE.—Charges of District Administration—contd.										
		Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.		
SUB-DIVISIONAL ESTABLISHMENTS—contd.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Establishment— contd.	Brought forward	12,87,714	6,13,056	13,56,000	6,52,025	12,84,702	6,14,896	11,20,105	6,35,833	
	Temporary Establishment for disposal of Suits under the Estates' Land Act	720								
	Temporary Establishment to sort and rewrite Old Records	285								
	Temporary Establishment for Survey and Settlement Work	1,67,424								
	Temporary Establishment for Loans Work	10,000		1,17,973		1,59,331		1,14,879		
	Temporary Establishment for Demarcation of Mamul Wet Lands	10,292								
	Temporary Establishment for Kushikulya and other projects	2,244								
	Temporary Shroffs during kist months	2,400								
	Other Establishments	10,435						2,063		
	Royal Bonus	...		27		...		...		
	For rounding	286		...		8,583		...		
		14,91,800		14,74,000		14,35,750		12,37,047		
	Deduct—One-fifth (except on Rs. 15,144 for Madras District) transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts." (p. 106)	2,95,331		2,91,120		2,84,020		2,44,056		
		11,96,469		11,82,880		11,51,730		9,92,991		
	Add—One-fifth of Establishment of Hill Tract Magistrates (p. 109)	4,200		5,200		4,000		4,520		
Allowances—			12,00,669		11,88,080		11,55,730		9,97,511	
	Travelling Allowance of Tahsildars and Deputy Tahsildars	86,000		93,000		84,000		85,295		
	Travelling Allowance of Establishment	1,85,000		1,89,000		2,00,000		1,73,073		
	Conveyance Allowance—									
	Tahsildar, Madras	480		480		480		565		
	Grain Compensation Allowance	1,10,000		79,000		66,000		1,09,303		
	Travelling Allowance of non-official witnesses.	20		20		...		...		
		3,81,500		3,61,500		3,50,480		3,68,236		
	Deduct—One-fifth (except on Rs. 2,400 for Madras District) transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" (p. 106).	75,820		71,820		69,696		73,062		
		3,05,680		2,89,680		2,80,784		2,95,174		
	Add—One-fifth of Allowances of Hill Tract Magistrates, etc. (p. 109)	1,680		1,680		1,380		1,747		
			3,97,360		2,91,340		2,82,164		2,96,921	
	Supplies and Services—	Cost of Land	100		5,000		100		16	
		Charges for Remittance of Treasure	20,000		20,000		20,000		19,516	
		Law Charges in the Revenue Department	4,000		5,000		2,200		7,581	
Charges for the Service of Revenue Processes		7,000		6,442		7,000		6,010		
Remuneration to Copyists and Examiners		1,15,000		1,25,000		1,04,000		1,13,026		
Survey and Land Acquisition Charges		3,000		3,000		3,000		2,284		
Registration Charges		800		2,000		800		812		
Stone-quarry Charges		100		100		100		21		
Commission for Collection of Water-tax		200		200		200		...		
Purchase, Repair and Carriage of Tents		100		100		...		56		
Management of Estates		...		...		...		24		
Translation of Mahratta Paimash Accounts		10		10		...		4		
Rewards		...		10		...		...		
		1,50,310		1,66,862		1,37,400		1,49,350		
Deduct—One-fifth transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" (p. 106)		...		...		...		9		
	1,50,310		1,66,862				1,49,341			
Add—One-fifth of Supplies and Services of Hill Tract Magistrates, etc. (p. 110).	690		540		680		676			
		1,51,000		1,67,402		1,38,080		1,50,017		
Carried over		22,72,085		22,98,848		21,90,870		20,80,282		



## MADRAS—EXPENDITURE.

DETAILED ACCOUNT No. 3A.—LAND REVENUE.—Charges of District Administration—*contd.*

(Vide APPENDIX C, PAGE 287.)

		Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
SUB-DIVISIONAL ESTABLISHMENTS— <i>contd.</i>										
		Brought forward			22,78,085		22,98,848		21,90,870	20,80,287
Contingencies—	Purchase and Repair of Furniture	15,900				15,000		12,444		
	Purchase of Books	20				20		2		
	Repairs to Boats	500				500		408		
	Tour Charges	35,000				35,000		32,824		
	Hot and Cold Weather Charges	600				600		862		
	Cleaning Charges	13,000				13,000		13,739		
	Rents, Rates and Taxes	20,000				20,000		19,741		
	Pay of Menials	900				1,400		444		
	Office Expenses	46,000				46,000		49,885		
	Cost of Stationery	...				...		— 1		
	Miscellaneous	16,580				12,380		15,056		
			1,47,600		1,58,100		1,43,900		1,45,404	
	Deduct—One-fifth transferred to “19-A.— Law and Justice—Courts of Law, Criminal Courts” (p. 107.)		29,520		31,620		28,780		29,081	
		1,18,080		1,26,480		1,15,120		1,16,323		
Add—One-fifth of Contingencies of Hill Tract Magistrates, etc. (p. 110.)		1,694		1,672		1,640		1,647		
		1,19,774		1,28,152		1,16,760		1,17,970		
Postage and Telegram Charges		1,64,000		1,52,000		1,64,000		1,56,884		
Petty Construction and Repairs		30,000		25,000		30,000		24,455		
		3,13,774		3,05,152		3,10,760		2,99,100		
TOTAL		25,85,859		26,04,000		25,01,630		23,79,391		
Numbers.		1913-1914.	1914-1915.							
PLACCE CHARGES.										
Establishment—	Clerks	2,773				2,950				
	Servants	72		2,844		72		3,023		
Allowances—	Travelling Allowance	165				59				
	Grain Compensation Allowance	294		459		360		119		
Contingencies—	Office Expenses	...				...				
	Miscellaneous	...				2		2		
			3,303				3,443			
Deduct—One-fifth transferred to “19-A.—Law and Justice —Courts of Law, Criminal Courts”. (p. 107.)			661				688			
			2,642				2,755			
	Postage Charges	380				380				
	Telegraph Charges	30		410		30		410		
			3,052				3,165			
TOTAL SUB-DIVL. ESTABTS.		25,88,911		26,04,000		25,04,795		23,79,391		
AMINDIVI COIR ESTABLISHMENT.										
Establishment—	1 1 Monegar (85)	1,020		2,400		1,020		2,420		
	1 1 Accountant (20)	240				240				
	2 2 Clerks 1 (20), (15)	420				420				
	9 9 Servants—Weigher 1 (7), Peons 4 (8), 4 (6)	756				756				
	Royal Bonus	...			...		24			
Allowances—	Travelling Allowance	400		400	2,400	400	2,436	304	2,444	
	Grain Compensation Allowance	220		300		200		226		
Supplies and Services—	Coir Charges		28,000		33,600		28,000		530	
	Deduct—Probable Savings		56				36		28,558	
TOTAL AMINDIVI COIR ESTABT.		31,000		36,700		31,000		31,528		



DETAILED ACCOUNT No. 3A.—LAND REVENUE.—Charges of District Administration—*contd.*  
(*Vide* APPENDIX C, PAGE 267.)

	Numbers.			Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.		
	1913-1914.	1914-1915.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
LACCADIVE ISLANDS ESTABLISHMENT.												
IN MAINLAND.												
Establishment—	2	2	Clerks (30), 1 (20)	600				600		}	803	
	4	4	Peons (6)	288				288				
					888		868		888		803	
Allowances—			Travelling Allowance	250		250		200			233	
			Grain Compensation Allowance	150		130		120			131	
Supplies and Services— Contingencies—			Coir Charges	...	400		380		320		364	
			Rents, Rates and Taxes	...	28,100				25,972	}	29,405	
			Miscellaneous	1,012				720				
							22,752	1,000				
					1,012				1,720		29,405	
TOTAL, LACCADIVE ISLANDS ESTABLISHMENT.					30,100		24,000		28,900		30,572	
LOCAL AND SPECIAL FUND AUDIT ESTABTS. IN COLLECTORS' OFFICES.												
Establishment—	25	24	Head Auditors 1 (80), 13 (70), 10 (50)	17,880				18,480		}	76,850	
	23	24	Head Accountants 13 (50), 11 (40)	13,080				12,480				
	116	117	Clerks 1 (50), 3 (40), 15 (30), 98 (20)	30,960				30,720				
	38	38	Attenders 2 (10), 14 (8), 22 (7)	3,432				3,432				
	41	41	Taluk Clerks (20)	9,840				9,840				
	3	3	Clerks in Deputy Tahsildars' Offices (20)	720				720				
			Temporary Establishment (20) for 9½ months	190				...				
			Personal Allowance (2)	24				432				182
			Local Allowance 1 (15), 1 (10), 1 (5), 1 (3)	396				336				347
			Royal Bonus	...				...				533
				76,522				76,440				
			For rounding	8				160				
					76,530		80,800		78,600		77,912	
Allowances—			Travelling Allowance	4,500		4,500		4,800			4,339	
			Grain Compensation Allowance	3,700		3,700		2,900			4,293	
					8,200		8,200		7,100		8,632	
Contingencies—			Purchase and Repair of Furniture	900				900			272	
			Purchase of Books	20				10			21	
			Cost of Stationery	60				100			58	
			Tour Charges	200				300			153	
			Hot and Cold Weather Charges	200				200			220	
			Rents, Rates and Taxes	5				5			...	
			Service Postage and Telegram Charges	2,000				2,000			1,597	
			Office Expenses	500				500			474	
			Printing Charges	50				50			...	
			Miscellaneous	65				65			35	
			Cleaning charges	10				...			11	
					4,100		3,100		4,130		2,841	
					88,830		92,100		87,830		89,385	
Deduct—Recovery on account of Pay, etc., of Local Fund Audit Clerks and Taluk Local Fund Gumastahs.					97,330		1,00,900		96,630		97,935	
Carried over					— 8,500		— 8,800		— 8,800		— 8,550	

# MADRAS—EXPENDITURE.

## DETAILED ACCOUNT No. 3A.—LAND REVENUE.—Charges of District Administration—*contd.*

	Numbers.		LOCAL AND SPECIAL FUND AUDIT ESTABTS. IN COLLECTORS' OFFICES— <i>contd.</i>	Budget Estimate, 1911-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
	1913-1914.	1914-1915.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			Brought forward . . . . .		— 8,500		— 8,800		— 8,800		— 8,550
<i>Establishment—</i>	51	53	Special Fund Audit Clerks—								
			Clerks 1 (35), 9 (30), 10 (25),	14,580				11,100			
			33 (20) . . . . .	84				84			
	1	1	Attender (7) . . . . .								
			Special Fund Audit Clerks in								
			Tahuk Offices—	41,760				41,760		51,069	
	174	174	Clerks (20) . . . . .	240				120		98	
			Local Allowance 1 (10), 2 (5) . .								
			Special Fund Audit Clerks in								
			Deputy Tahsildars' Offices—	240				240			
	1	1	Clerk (20) . . . . .	2,640				1,500		418	
			Temporary Clerks . . . . .							646	
			Royal Bonus . . . . .								
				50,544				57,804			
			Deduct—Probable Savings . . . .	1,544	58,000		61,000	1,834	55,970		52,231
<i>Allowances—</i>			Travelling Allowance . . . . .	900		900		1,200		689	
			Grain Compensation Allowance . .	1,600	2,500	1,500	2,100	2,100	3,300	3,400	4,089
<i>Contingencies—</i>			Purchase and Repair of Furniture .	900				900		189	
			Purchase of Books . . . . .	5				5		...	
			Post Charges . . . . .	200				200		83	
			Hot and Cold Weather Charges . .	100				100		80	
			Rents, Rates and Taxes . . . . .	5				5		...	
			Service Postage and Telegram								
			Charges . . . . .	500				500		496	
			Office Expenses . . . . .	300				300		89	
			Miscellaneous . . . . .	90	2,100		1,100	193	2,203	20	90
									61,475		57,280
			Deduct—Recovery on account of						4,175		...
			Pay, etc., of Special						57,300		57,280
			Fund Audit Clerks . . . . .		62,600		64,400				
<i>Establishment—</i>	2	2	Municipal Establishment—								
			Clerks (30), (20), Tanjore . . .	600				600			
			Municipal Clerks (20), Malabar	480				480		1,142	
			and Madurai . . . . .	80				80			
			Travelling Allowance . . . . .								
				1,160				1,160			
			For rounding . . . . .	40				60			
<i>Allowances—</i>			Grain Compensation Allowance . .		1,200	1,200	1,200		1,100	117	
					100	100	100		100		1,259
			TOTAL, LOCAL AND SPECIAL		55,400		57,000		19,700		49,995
			FUND AUDIT ESTABTS., ETC.								
<i>Establishment—</i>			COURT OF WARDS ESTABT. IN								
			COLLECTORS' OFFICES.								
			Clerks and Servants . . . . .	22,360		17,700		33,000		23,408	
			Royal Bonus . . . . .							— 75	
					22,360		17,700		33,000		23,333
<i>Allowances—</i>			Travelling Allowance . . . . .	1,000		600		1,000		704	
			Grain Compensation Allowance . .	1,000	2,000	1,000	1,600	900	1,900	1,260	1,93
<i>Contingencies—</i>			Miscellaneous . . . . .		700		700		1,100		60
					25,060		20,000		36,000		25,99
			Deduct—Recovery on account of								
			Pay, etc., of Court of								
			Wards establishment in								
			Collectors' Offices . . . . .		26,060		21,000		38,000		27,30
			Net cost . . . . .		— 1,000		— 1,000		— 2,000		— 1,30

DETAILED ACCOUNT NO. 3A.—LAND REVENUE.—Charges of District Administration—*contd.*  
(*Vide* APPENDIX C, PAGE 267.)

	Numbers.			Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
	1913-1914.	1914-1915.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			HOSPITAL CHARGES.								
<i>Establishment—</i>	1	1	Apothecary (125) . . . . .	1,500				1,500			
			Charge Allowance (50) . . . . .	600				600			
	6	6	Sub-Asst. Surgeons 2 (40), 4 (30). . . . .	2,400				2,520			
			Charge Allowance 5 (10) . . . . .	720				720			
<i>Allowances—</i>			Local Allowance 4 (15), 2 (10) . . . . .	960				960			
			House-rent Allowance 5 (5) . . . . .	300				300			
			Language Allowance 3 (2) . . . . .	72				48			
			Travelling Allee. of Hosl. Assts. . . . .	1,335				1,335			
<i>Contingencies—</i>			Medical Contingencies . . . . .	580				570			
				8,467				8,553			
			<i>Deduct—Probable Savings</i> . . . . .	867				953			
				7,600		6,925		7,600		6,650	
			<i>Deduct—One-fifth transferred to</i> <i>“19A.—Law and Jus-</i> <i>tice—Courts of Law,</i> <i>Criminal Courts”</i> <i>(p. 107)</i> . . . . .	1,520		1,385		1,520		1,330	
				6,080		5,540		6,080		5,320	
			<i>Add—One-fifth Salaries, etc., of</i> <i>Medical Subordinates of</i> <i>Hill Tract Agency trans-</i> <i>ferred from “19A.—Law</i> <i>and Justice—Courts of</i> <i>Law, Criminal Courts”</i> <i>(p. 110)</i> . . . . .	1,460		1,760		1,800		1,469	
			TOTAL, HOSPITAL CHARGES		7,540		7,300		7,880		6,759

DETAILED ACCOUNT NO. 3B.—LAND REVENUE.—Survey and Settlement.

SUMMARY.				Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
REVENUE SURVEY—											
CONTROLLING OFFICE (INCLUDING PHOTO-ZINCOGRAPHIC OFFICE) . . . . .				1,90,500		2,00,000		1,81,000		1,80,867	
PROFESSIONAL SURVEY PARTIES—											
CADASTRAL SURVEYS (INCLUDING RE-SURVEYS) . . . . .				5,40,000		5,55,000		5,15,000		5,16,397	
Lump provision on account of one-third share of cost of Survey of Municipal towns. . . . .				33,000		...		...		...	
					7,53,500		7,55,000		6,96,000		6,97,264
REVENUE SETTLEMENT—											
CONTROLLING OFFICE . . . . .				1,28,600		1,27,000		1,21,700		1,26,718	
SETTLEMENT PARTIES . . . . .				5,06,400		4,61,000		4,96,400		4,96,294	
For rounding . . . . .					6,35,000		5,88,000		6,18,100		6,23,012
TOTAL . . . . .					13,88,500		13,43,000		13,14,100		13,20,276

	Numbers.										
	1913-1914.	1914-1915.									
			REVENUE SURVEY.								
			CONTROLLING OFFICE (INCLUDING PHOTO-ZINCOGRAPHIC OFFICE).								
<i>Salaries—</i>	1	1	Director of Survey (1,200—40—1,400 + Personal Allowance 400) . . . . .	21,600		16,420		21,600		13,730	
	1	1	Deputy Director (750) . . . . .	9,000		13,940		9,000		10,190	
	2	2	Assistant Director (300) . . . . .	7,200				3,600		4,675	
	1	1	Charge Allowance . . . . .	1,200		1,077					
	2	2	Exchange Compensation Allowance. . . . .	1,126		1,126		1,913		1,495	
	2	3	Presidency Allowance . . . . .	3,120		2,287		1,920		1,920	
				44,033							
			<i>Deduct—Probable Savings</i> . . . . .	6,578	37,455		34,800		38,033		32,010
			Carried over . . . . .		37,455		34,800		38,033		32,010

DETAILED ACCOUNT No. 3B.—LAND REVENUE.—Survey and Settlement—*contd.*

	Numbers.		REVENUE SURVEY— <i>contd.</i>	Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
	1913-1914	1914-1915									
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			CONTROLLING OFFICE (INCLUDING PHOTO-ZINCOGRAPHIC OFFICE)— <i>contd.</i>								
			Brought forward		37,455		34,800		38,033		32,010
<i>Establishment—</i>	3	3	Sub-Assistants 1 (250), 2 (200)	7,800		5,400		7,800		4,400	
	29	29	Clerks, Accountants, Map-record-keepers, Store-keepers, Cash-keepers 1 (125), 2 (100), 2 (70), 4 (50), 3 (10), 1 (35), 5 (30), 6 (25), 5 (20)	14,640				14,640			
	1	1	Typewriting Clerk (20—1—50)	372				360			
	1	1	Mechanic (50—5—75)	780				720			
	40	40	Servants—Pions 1 (14), 1 (12), 1 (10), 5 (9), 5 (8), 4 (7), Muehs 1 (15), 1 (12), 1 (10), 2 (9), 2 (8), 2 (7), Attenders 3 (12), 3 (11), 2 (10), 6 (9)	1,524				4,524			
			Lithographic Department.								
	52	52	Draftsmen and Computers 2 (150), 2 (100), 2 (70), 1 (60), 3 (50), 6 (40), 7 (30), 7 (25), 12 (20), 10 (15)	22,380		60,500		22,380		52,787	
	51	51	Printers—Lithographers 1 (100), 1 (70), 1 (60), 2 (50), 2 (40), 2 (30), 2 (25), 5 (20), 5 (15), 10 (12), 10 (10), 10 (8)	11,940				11,940			
	15	15	Plate Correctors 2 (30), 3 (25), 4 (20), 6 (15)	3,660				3,660			
	9	9	Compositors 1 (40), 1 (30), 2 (20), 2 (15), 3 (12)	2,112				2,112			
			Temporary Establishment	15,687		15,000		37,984		55,507	
			Royal Bonus								
				1,180			1,11,900				1,12,954
			Deduct—Probable Savings	19,160	4,735			1,06,120			
								26,120			
<i>Allowances—</i>			Travelling Allowance of Officers	2,600		2,600		2,600		2,936	
			Travelling Allowance of Establishment	1,200		1,200		1,200		62	
			Grain Compensation Allowance	15,000		15,000		15,000		15,816	
					18,800		18,800		18,800		19,611
<i>Supplies and Services—</i>			Electric Lights and Fan	900		1,460		950		585	
			Electric Construction and Repairs	50				50			
			Instruments and Chemicals	9,500		23,200		2,200		2,374	
			Map Charges	2,000		2,540		2,000		5,986	
			Cost of indent from Europe							2	
					12,510		27,000		5,210		8,947
<i>Contingencies—</i>			Purchase and Repair of Furniture	600				600		374	
			Purchase of Books and Maps	100				100		100	
			Freight	100				100		49	
			Hot and Cold Weather Charge	126				126		243	
			Service Postage and Telegram Charges	1,500				1,500		1,494	
			Telephone Charges	150				150		150	
			Tour Charges	400				400		238	
			Cleaning Charges	204				204		204	
			Pay of Menials	1,200				1,200		1,191	
			Office Expenses	3,500				3,500		3,088	
			Rents Rates and Taxes							211	
			Miscellaneous	120				206			
					8,000		7,500		8,086		7,84
			Deduct—Recoveries		1,71,500				1,50,129		
					33,000				21,169		
			Net Total		1,38,500		2,00,000		1,28,960		1,80,86
			Ferro-prussiate Tracing and Printing Sections.								
<i>Establishment—</i>	...	1	Sub-Assistant	2,400							
			Temporary Establishment	47,600							
					50,000				50,000		
<i>Supplies and Services—</i>			Instruments and Chemicals	1,500				1,500			
			Map Charges	300				300			
					1,800				1,800		
<i>Contingencies—</i>			Rents, Rates and Taxes	212				212		212	
					212						
			For rounding		52,012				52,012		
					12				28		
			Total, Ferro-prussiate Tracing and Printing Sections		52,000				52,040		
			TOTAL, CONTROLLING OFFICE		1,90,500		2,00,000		1,81,000		1,80,8

DETAILED ACCOUNT NO. 3B.—LAND REVENUE.—Survey and Settlement—*contd.*

	Numbers.			Budget Estimate, 1911-1915		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
	1913-1914	1914-1915.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			REVENUE SURVEY— <i>contd.</i>								
			PROFESSIONAL SURVEY PARTIES.								
			CADASTRAL SURVEYS (INCLUDING RE-SURVEYS AND REVISION SURVEYS).								
			(a) <i>Government Villages.</i>								
Salaries—	1	1	Deputy Director—								
	2	2	1st Class (1,100) . . . . .	11,200				13,200			
	...	...	2nd Class (900) . . . . .	21,600		38,300		21,600		28,158	
	...	...	3rd Class (750) . . . . .					6,800			
	1	1	4th Class (550) . . . . .	6,600							
	...	...	Assistant Directors—								
	...	...	3rd Class (550) . . . . .					5,100			
	1	1	4th Class (425) . . . . .	5,100		20,130		3,600		15,901	
	1	...	5th Class (300) . . . . .								
	2	2	Charge Allowance . . . . .	2,100				2,400			
Establishment—	4	4	Exchange Compensation Allowance	2,663		2,640		2,663		1,591	
				51,563				55,163			45,950
			Deduct—Probable Savings . .	2,091				5,163			
					49,472		61,100		50,000		
	24	23	Sub-Assistants 6 (250), 5 (200), 12 (150)	51,600		23,000		54,000		12,505	
	24	24	Head Surveyors 6 (100), 6 (80), 12 (60)	21,600				21,600			
	192	192	Deputy Surveyors 24 (40), 24 (30), 48 (25), 96 (20)	57,600		24,000		57,600		25,188	
	360	360	Field Surveyors 60 (15), 120 (12), 180 (10)	49,680				19,680			
	66	66	Clerks 6 (50), 12 (30), 12 (25), 18 (20), 18 (15)	19,050				19,050			
	258	258	Computer-Draftsmen 6 (50), 12 (30), 24 (25), 36 (20), 48 (15), 60 (12), 72 (10)	49,680		9,000		49,680		7,515	
Allowances—	210	210	Servants— Dulfadars 6 (10); Peons 54 (7), 126 (6); Muchis 6 (10), 6 (8), 12 (7)	16,632				16,632			
			Temporary Establishment . . . . .	2,30,000		3,07,000		2,25,000		2,89,785	
			Local Allowance . . . . .	...				...		511	
			Royal Bonus . . . . .	...				...		425	
				4,95,872				4,93,272			
			Deduct—Probable Savings . .	1,55,872				1,63,272			
					3,40,000		3,63,000		3,30,000		3,39,929
			Travelling Allowance of Officers . .	7,500		8,000		7,500		7,464	
			Travelling Allowance of Establish- ment . . . . .	30,000		31,000		30,000		33,466	
			Grain Compensation Allowance . .	25,000		27,000		15,000		27,129	
Supplies and Services—					62,500		69,000		52,500		68,059
			Petty Construction and Repairs . .	150		50		150		373	
			Instruments and Chemicals . . . .	3,000		1,200		3,000		179	
			Boundary Pillars . . . . .	60,000		59,000		50,000		55,136	
			Measurers and Hired Labourers . .	30,000		36,000		25,000		32,129	
			Remuneration to Karnams . . . .	1,000		50		1,000		228	
			Mounting Maps . . . . .	200		160		200		212	
			Hospital Contribution . . . . .	240		240		240		240	
					94,590		96,700		79,590		88,497
			Carried over . . . . .		5,46,562		5,89,800		5,12,090		5,42,435

## DETAILED ACCOUNT NO. 3B.—LAND REVENUE.—Survey and Settlement—contd.

	Number.		REVENUE SURVEY—contd.	Budget Estimate, 1914-1915		Revised Estimate, 1913-1914.		Budget Estimate, 1912-1914.		Actual, 1913-1914.	
	1913-1914.	1914-1915.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			PROFESSIONAL SURVEY PARTIES—contd.								
			CADASTRAL SURVEYS (INCLUDING RE-SURVEYS AND REVISION SURVEYS)—contd.								
			(a) Government Villages—contd.								
			Brought forward . . . . .		5,46,562		5,89,800		5,12,090		5,42,435
Contingencies—			Purchase of Tents . . . . .	...				...		...	
			Repair and Carriage of Tents . . . . .	30				30		30	
			Purchase and Repair of Furniture . . . . .	600				600		520	
			Purchase of Books and Maps . . . . .	10				10		66	
			Hot and Cold Weather Charges . . . . .	120				120		134	
			Cleaning Charges . . . . .	350				350		347	
			Service Postage and Telegram Charges . . . . .	4,250				4,250		4,331	
			Rents, Rates and Taxes . . . . .	4,500				4,230		3,894	
			Tour Charges . . . . .	6,300				6,300		5,132	
			Office Expenses . . . . .	2,000				2,000		2,548	
			Pay of Menials . . . . .	1,100				950		932	
			Miscellaneous . . . . .	78				70		830	
					19,338		18,200		18,910		18,764
			For rounding . . . . .								
			Total Cadastrol Surveys, (a) Government Villages . . . . .		5,65,900		6,08,000		5,31,000		5,61,190
			(b) Estates.								
Salaries—	1	1	Deputy Director, 3rd class (Rs. 750) . . . . .	9,000		900		9,000		10,800	
			Assistant Director . . . . .	...		617		...		...	
			Exchange Compensation Allowance . . . . .	563		56		563		675	
			Charge Allowance . . . . .	...		...		...		...	
					9,563		1,573		9,563		11,475
Establishment—			Head, Deputy and Field Surveyors, Temporary Establishment . . . . .					70,000		69,511	
			Clerks, Draftsmen, Computers and Servants . . . . .	70,000				...		— 15	
			Bonus . . . . .					...			
Allowances—			Travelling Allowance of Officers . . . . .	2,000		1,000		2,000		1,966	
			Travelling Allowance of Establishment . . . . .	10,387		15,000		5,000		10,615	
			Grain Compensation Allowance . . . . .	7,000		5,500		5,000		7,004	
					19,387		21,500		12,000		19,585
Supplies and Services—			Boundary Pillars . . . . .	40,000		40,000		30,000		54,768	
			Measurers and Hired Labourers . . . . .	20,000		36,000		40,000		37,593	
			Instruments and Chemicals . . . . .	300		...		500		14	
					70,300		76,000		1,20,500		92,375
Contingencies—			Purchase and Repair of Furniture . . . . .	100				100		30	
			Hot and Cold Weather Charges . . . . .	50				50		...	
			Tour Charges . . . . .	800				500		818	
			Service Postage and Telegram Charges . . . . .	1,200				800		1,152	
			Cleaning Charges . . . . .	96				100		96	
			Rent, Rates and Taxes . . . . .	1,200				1,200		1,269	
			Office Expenses . . . . .	1,200				987		1,179	
			Pay of Menials . . . . .	204				200		198	
					4,850		4,227		3,937		4,742
			Total Cadastrol Surveys, (b) Estates . . . . .		1,74,100		1,59,300		2,16,000		1,97,676
			Grand Total, Cadastrol Surveys (including Government Villages) . . . . .		7,40,000		7,67,300		7,47,000		7,58,875
			Deduct—Recoveries from Estates . . . . .		2,00,000		2,12,300		2,32,000		2,42,478
			Net Charge . . . . .		5,40,000		5,55,000		5,15,000		5,16,397
			REVENUE SETTLEMENT CONTROLLING OFFICE.								
Salaries—	1	1	Portion of the Salaries of the Members of the Board of Revenue transferred from "18. General Administration—Board of Revenue" (p. . . . .)	38,160		38,160		38,160		39,939	
	1	1	Secretary to the Commissioner of Revenue Settlement, Survey, Land Records and Agriculture (1,000). . . . .	12,000		12,000		12,000		15,017	
	1	1	Exchange Compensation Allowance . . . . .	1,667		1,600		1,667		1,685	
			Charge Allowance . . . . .	...		...		...		197	
			Carr ied over . . . . .		51,827		51,760		51,827		56,888

\* Under the control of the Commissioner of Revenue Settlement.

## DETAILED ACCOUNT NO. 3B.—LAND REVENUE.—Survey and Settlement—contd.

(Vide APPENDIX C, PAGE 268.)

	Numbers.			Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.		
	1913-1914.	1914-1915.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
REVENUE SETTLEMENT—contd.												
CONTROLLING OFFICE—contd.												
Brought forward												
Upper Division.												
Establishment—	2	2	Assistants (400), (300)	8,400				7,800				
	4	5	Clerks (200), (175), (150), 2 (125).	9,300				7,800				
	14	20	Clerks 3 (100), 3 (80), 4 (70), 5 (60), 5 (50)	16,440				10,560				
	34	14	Clerks 6 (40), 8 (35)	6,240				14,520				
	Lower Division.											
	...	16	Clerks 3 (35), 8 (30), 4 (25), 2 (20).	5,400				1,512				
	4	4	Typists (20—1—50)	1,548								
	28	28	Servants—			30,040				30,262		
			Muchis (14), (12), 2 (10); Attenders (12), (11), 4 (10); Jamadar (17½); Peons 4 (10), 6 (9), 7 (8)	3,318				3,318				
	Register Section—											
...	1	Superintendent (70)	840				...					
35	35	Clerks 5 (35), 6 (30), 12 (25), 12 (20)	10,740				10,740					
3	3	Servants (12), (9), (8)	348				348					
		Temporary Establishment	23,600		26,000		23,600			19,367		
		Royal Bonus	...		...		...			10		
...				86,174		56,640		80,198		49,639		
Allowances—			Tentage	...	...	...	...	...	50			
			Travelling Allowance of Officers	2,700		1,500		2,652		2,380		
			Travelling Allowance of Establishment	1,200		200		1,000		1,143		
			Grain Compensation Allowance	4,500		4,500		5,172		4,083		
Supplies and Services—					8,400		6,200		9,121	7,656		
			Remuneration to Copyists	...				...		...		
			Map Charges	...				80		19		
			Cost and Repair of Bicycles	260				350		...		
			Printing and Colouring Eye-sketches	11,000				8,580		10,234		
			Repair and Carriage of Tents	70				70		2		
			Maintenance of Electric Installations	...				...		391		
Contingencies—					11,330		10,000		9,080	10,646		
			Telephone Charges	150				...		...		
			Purchase and Repair of Furniture	550				550		202		
			Purchase of Books	15				15		...		
			Tour Charges	310				300		167		
			Hot and Cold Weather Charges	75				75		13		
			Service Postage and Telegram Charges	2,300				2,000		887		
			Cleaning Charges	200				200		72		
			Office Expenses	1,070				870		598		
			Miscellaneous	200				200		...		
			Pay of Menials	...				...		...		
					4,870		2,400		4,210	1,939		
			Deduct—Amount shown under 3C.		1,62,601				1,54,489			
			Land Records—Statistical and Irrigation Departments (p. 48).		34,337				32,199			
			For rounding		336				540			
			TOTAL, CONTROLLING OFFICE		1,28,300		1,27,000		1,21,700	1,26,718		
SETTLEMENT PARTIES.												
Salaries—	5	5	Special Settlement Officers 2 (1,183—5—4)*, 1 (1,111—10—8)*, 1 (868—10—8)*, (700)	58,512				60,624				
	7	11	Special Assistant Settlement Officers 3 (868—10—8)*, (650), 1 (500), 3 (400), and 4 (350) for 5 months	65,152		1,03,000		50,952		1,06,334		
	7	7	Exchange Compensation Allowance.	5,004		4,300		5,136		5,159		
Establishments—					1,28,668		1,07,300		1,16,712	1,11,903		
	5	5	Assistants (250)	15,000				15,000				
	5	5	Supervisors (150)	9,000				9,000				
212	210		Clerks and Classifiers 5 (65), 14 (50), 9 (40), 5 (35), 63 (30), 60 (25), 43 (20), 11 (15)	71,700				72,240		1,01,138		
	5	5	Typists (20—1—50)	1,620		94,000		1,672				
	60	67	Servants—									
			Muchis 5 (9); Attenders 5 (7); Duffadars 5 (10); Dalayats and Peons 20 (8), 22 (7), 10 (6)	6,048				6,216				
			Temporary Establishment	1,79,340		1,76,000		1,92,000		1,94,374		
			Local Allowance	...		...		780		3,911		
			Royal Bonus	...		...		...		39		
					2,82,708		2,70,000		2,96,808	2,99,462		
			Carried over		4,11,376		3,77,300		4,13,520	4,11,455		



## DETAILED ACCOUNT No. 3B.—LAND REVENUE.—Survey and Settlement—contd.

REVENUE SETTLEMENT—contd.		Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
SETTLEMENT PARTIES—contd.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward .			4,11,376		3,77,300		4,13,520		4,11,455
Allowances—	Tentage . . . . .	2,940		2,300		2,940		2,910	
	Travelling Allowance of Officers . . . . .	18,400		15,000		15,000		12,443	
	Travelling Allowance of Establishment . . . . .	27,760		23,000		26,000		24,417	
	Grain Compensation Allowance . . . . .	21,600		21,600		16,000		24,063	
			70,700		61,900		59,940		63,833
Supplies and Services—	Remuneration to Karnams . . . . .	3,900		1,800		3,000		2,142	
	Remuneration to Copyists and Examiners . . . . .	...		...		...		...	
	Petty Construction and Repairs . . . . .	200		100		200		—119	
			4,100		1,900		3,200		2,022
Contingencies—	Purchase and Repair of Furniture . . . . .	2,250				2,450		433	
	Purchase of Books . . . . .	8				7		11	
	Cleaning Charges . . . . .	300				300		229	
	Tour Charges . . . . .	3,300				3,700		4,230	
	Hot and Cold Weather Charges . . . . .	150				150		31	
	Rents, Rates and Taxes . . . . .	6,900				5,416		5,609	
	Service, Postage and Telegram Charges . . . . .	4,450				4,450		4,712	
	Office Expenses . . . . .	2,520				2,625		3,318	
	Miscellaneous . . . . .	250				612		410	
			20,128		19,900		19,740		18,983
For rounding . . . . .			96						
TOTAL, SETTLEMENT PARTIES . . . . .			5,06,400		4,61,000		4,96,400		4,96,294

## DETAILED ACCOUNT No. 3C.—LAND REVENUE.—Land Records.

SUMMARY.		Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SUPERINTENDENCE.									
ESTABLISHMENT FOR PREPARING REVENUE AND AGRICULTURAL STATISTICS (SUPERINTENDENCE) . . . . .		24,533		24,400		23,812		24,255	
IRRIGATION ACCOUNTS DEPARTMENT * . . . . .		9,804		11,100		8,387		8,680	
			34,337		35,500		32,199		32,935
MAINTENANCE OF LAND RECORDS—									
DIRECTOR OF LAND RECORDS AND HIS ESTABLISHMENT . . . . .			28,870		29,000		28,540		23,104
TOTAL, SUPERINTENDENCE . . . . .			63,207		64,500		60,739		56,039
DISTRICT CHARGES.									
ESTABLISHMENT FOR PREPARING REVENUE AND AGRICULTURAL STATISTICS (REVENUE INSPECTORS AND KARNAMS) . . . . .		25,63,300		25,05,000		25,13,000		24,52,720	
MAINTENANCE OF LAND RECORDS †—									
LAND RECORDS SUPERINTENDENTS, TAHSILDARS, INSPECTORS AND THEIR ESTABLISHMENTS . . . . .		2,68,400		2,60,000		2,78,400		2,75,168	
CHECKING FIELD SKETCHES . . . . .		31,630		34,000		38,900		46,569	
MAINTENANCE OF SURVEY OF MUNICIPAL TOWNS . . . . .		22,900		7,500		11,700		8,871	
CHARGES FOR SURVEY-RECORD OF RIGHTS, ETC., OF ESTATE LANDS . . . . .		— 4,000		— 1,000		— 2,000		— 1,650	
TOTAL, DISTRICT CHARGES . . . . .			28,82,230		28,05,500		28,40,000		27,81,676
			29,45,437				29,00,739		
Deduct—For rounding . . . . .			437				261		
TOTAL . . . . .			29,45,000		28,70,000		29,01,000		28,37,715

\* The expenditure is controlled by the Commissioners of Land Revenue.  
† Under the control of the Director of Land Records.



DETAILED ACCOUNT NO. 3C.—LAND REVENUE.—Land Records—*contd.*

Numbers.			DETAILS.	Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
1913-1914.	1914-1915.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
PROVINCIAL.											
SUPERINTENDENCE.											
ESTABLISHMENT FOR PREPARING REVENUE AND AGRICULTURAL STATISTICS.											
Establishment—			Assistants, Clerks and Servants . . . . .	20,495				20,479			
			Temporary Establishment . . . . .	620	21,115		21,300	260	20,739		21,030
Allowances—			Travelling Allowance . . . . .	540		150		450		279	
			Grain Compensation Allowance . . . . .	538	1,078	480		504		448	
							930		954		727
Supplies and Services—			Repair and Carriage of Tents . . . . .	31				31		2	
			Map Charges . . . . .	..				36		22	
			Cost and Repair of Bicycles . . . . .	117				158		...	
			Maintenance of Electric Installations . . . . .	...				...		301	
					148		225		225		325
Contingencies—			Purchase and Repair of Furniture . . . . .								
			Tour Charges . . . . .								
			Cleaning Charges . . . . .								
			Hot and Cold Weather Charges . . . . .					1,797		2,173	
			Service Postage and Telegram Charges . . . . .	2,027							
			Office Expenses . . . . .								
			Miscellaneous . . . . .	90				90		...	
			Purchase of Books . . . . .	7				7		...	
			Telephone Charges . . . . .	68				...		...	
					2,192		1,945		1,894		2,173
			TOTAL, ESTABLISHMENT, ETC.		24,533		24,400		23,812		24,255
IRRIGATION ACCOUNTS DEPARTMENT.											
Establishment—			Clerks and Servants . . . . .	6,342				6,826		7,010	
			Temporary Establishment . . . . .	1,620	8,452		9,300	480	7,306	526	7,536
Allowances—			Travelling Allowance . . . . .	180		150		150		93	
			Grain Compensation Allowance . . . . .	392		550		226		219	
					572		700		376		312
Supplies and Services—			Repair and Carriage of Tents . . . . .	10				10		1	
			Map Charges . . . . .	...				12		...	
			Cost and Repair of Bicycles . . . . .	39				52		7	
			Maintenance of Electric Installations . . . . .	...				...		100	
					49		70		74		108
Contingencies—			Telephone Charges . . . . .	23				...		...	
			Cleaning Charges . . . . .								
			Purchase and Repair of Furniture . . . . .								
			Tour Charges . . . . .								
			Hot and Cold Weather Charges . . . . .					599		724	
			Service Postage and Telegram Charges . . . . .	676							
			Office Expenses . . . . .								
			Miscellaneous . . . . .	30				30		...	
			Pay of Menials . . . . .	...				2		...	
			Purchase of Books . . . . .	2				...		...	
					731		1,030		631		724
			TOTAL, IRRIGATION ACCOUNTS DEPARTMENT.		9,804		11,100		8,387		8,680
MAINTENANCE OF LAND RECORDS.											
DIRECTOR OF LAND RECORDS AND HIS ESTABLISHMENT.											
Salaries—	1	1	Director of Land Records (1,500)* . . . . .	17,280		17,760		17,280		15,807	
	1	1	Exchange Compensation Allowance . . . . .	1,080		1,080		1,080		815	
	1	1	Local Allowance . . . . .	3,000		2,400		3,000		216	
					21,360		21,240		21,360		16,832
Establishment—	1	1	Head Clerk (75—5—100) . . . . .	1,020				900			
	3	3	Clerks 2 (30—2—40), Typist (20—1—50) . . . . .	1,164				1,104			
	6	6	Servants 2 (10), 1 (9), 1 (8), 2 (7) . . . . .	612				612			
					2,796		2,660		2,676		2,542
Allowances—			Tentage . . . . .	420		360		420		351	
			Travelling Allowance of Officers . . . . .	2,500		3,000		2,500		2,362	
			Travelling Allowance of Establish- ment . . . . .	600		800		800		508	
			Grain Compensation Allowance . . . . .	144		140		144		147	
					3,664		4,300		3,864		3,368
			Carried over . . . . .		27,820		28,200		27,900		22,242

DETAILED ACCOUNT No. 3C.—LAND REVENUE—Land Records—*contd.*

(Vide APPENDIX C, PAGE 268.)

	Numbers.		SUPERINTENDENCE— <i>cont.</i> MAINTENANCE OF LAND RECORDS— <i>contd.</i> DIRECTOR OF LAND RECORDS AND HIS ESTABLISHMENT— <i>contd.</i>	Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
	1913-1914.	1914-1915.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			Brought forward .		27,820		28,200		27,900		22,215
Supplies and Services—			Hot and Cold Weather Charges .	...				20	...		
			Instruments and Chemicals .	...				75	...	17	
Contingencies—			Purchase and Repair of Furniture .	20				...	...	...	
			Purchase of Books .	...				400	...	287	
			Tour Charges .	350				...	...	...	
			Service Postage and Telegram Charges .	550				225	...	388	
			Rents, Rates and Taxes .	...				...	...	125	
			Office Expenses .	150				200	...	...	
			Miscellaneous .	...				5	...	...	
			Cleaning Charges .	...				...	...	...	
			Maintenance of Electric instal- lation .	...				...	...	45	
					1,050		800		925		80
			Deduct—For rounding .					285			
			TOTAL, DIRECTOR, ETC .		28,870		20,000		28,540		23,100
			DISTRICT CHARLES.								
			ESTABLISHMENT FOR PREPARING REVENUE AND AGRICULTURAL STATISTICS.								
Establishment—	741	745	Revenue Inspectors 1 (35-1-50), 1 (45), 281 (40), 457 (35), 3 (30), 2 (25)	3,20,472		3,17,000		3,28,140		3,37,299	
	17	29	Local Allowance 4 (20), 3 (17½), 19 (15), 3 (10)	5,370		3,455		3,360		3,027	
			Lump Provision .	420				660			
	11,12,14,16		Personal Allowance 1 (20), 1 (15), Karnams 8 (16), 388 (15), 13 (14), 800 (12), 1 (11), 3,629 (10), 35 (9), 9,164 (8), 1,171, 18 (7), 24 (6), 21 (5), 25 (4), 1 (3)	15,16,359				15,03,474			
	906	1007	Assistant Karnams 1 (12), 10 (10), 716 (8), 13 (7), 297 (6)	92,556				85,404			
			Anticipated increase owing to revision of Village Establish- ment .	14,736		15,87,405		15,000		15,77,010	
			Establishment to supervise the resumed villages in Vizaga- patam .								
	1	1	Karnam (6)	72				72			
			Temporary Karnam in the main villages of Tirumalavadi and Tirumannur .	108				108			
			Royal Bonus .	...		100		...		40,506	
				19,59,084				19,36,218			
			Deduct—Probable Savings .	184				218			
Allowances—			Travelling Allowance .	1,14,000	19,58,600	1,14,000	19,35,900	1,12,000	19,36,000	1,13,764	19,57,80
			Conveyance Allowance .	720		700		720		493	
			Grain Compensation Allowance .	1,000		800		1,700		2,345	
					1,15,720		1,15,300		1,14,420		1,16,000
Supplies and Services—			Replacing of Boundary Stones .	6,500		6,000		5,000		5,747	
			Instruments and Chemicals .	8,000		7,800		7,125		5,882	
Contingencies—			Miscellaneous .	...	14,500		18,800		12,125		11,600
				...	100			...	...	...	
			TOTAL .		20,88,920		20,65,000		20,62,545		20,86,140
			Proprietary Estates Village Service—								
			Karnams .	4,25,239				3,15,624			
			Assistant Karnams .	13,248				8,868			
			Provision for payment of Arrear Salaries .	...		4,40,000		51,238		3,66,553	
			Anticipated Increase owing to Revision of Establishments .	38,265				1,16,304			
			Royal Bonus .	...				...		20	
					4,76,752				4,92,034		
			Deduct—Probable Savings .		2,000				42,034		
									4,50,000		
					25,63,672				25,12,545		
			For rounding .		— 372				455		3,66,570
			Total .		25,63,300		25,05,000		25,13,000		24,52,700

DETAILED ACCOUNT No. 3C.—LAND REVENUE.—Land Records—*contd.*

(Vide APPENDIX C, PAGE 268.)

	Numbers.			Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
	1913-1914.	1914-1915.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			DISTRICT CHARGES.								
			MAINTENANCE OF LAND RECORDS.								
			LAND RECORDS SUPERINTENDENTS, TAHSILDARS, REVENUE INSPECTORS AND THEIR ESTABLISHMENTS.								
Salaries—	5	5	Superintendents 5 (300)	18,000		16,800		18,000		20,909	
	23	23	22 Tahsildars (150), 1 Dy. Tahsildar (125 + 25)	41,400				41,400			
			Local Allowance (10—10—50)	6,720				9,240		45,299	
	15	15	Tahsildars under training	11,400		1,40,000		9,000			
	176	175	Inspectors 80 (40), 95 (35)								
			Local Allowance 17½ (10), 2 (25), 1 (20)	99,780				1,00,620		92,640	
	23	23	Deputy Surveyors 25—1—55	7,680				7,680			
	13	13	Deputy Surveyors under training	1,040		6,000		1,040		5,742	
							1,62,800				1,64,590
				1,86,020				1,86,980			
			Deduct—Probable Savings	22,660				12,748			
					1,63,360			1,74,232			
Establishment—	23	23	Draftsmen (20—1—30)	5,760				5,760			
	5	5	Draftsmen-clerks (20—2—30)	1,416				1,344			
	27	27	Clerks 2 (50—5—75), 2 (40—2— 50), 1 (30—2—40), 22 (20)	8,292		24,000		8,100		33,623	
	105	108	{ Servants; Muchis 5 (10)								
			{ Peons 64 (7), 3 (7 + 2)	9,324				8,664			
	8	...	{ Extra Peons 36 (7)					792			
			Chainmen	...						202	
			Royal Bonus	...							
			Lump provision for increase of pay of extra peons	...				408			
			Lump provision for Land Records Staff	...				60			
					24,792		24,000		25,128		33,825
Allowances—			Travelling Allowances—								
			Superintendents	8,200				8,150			
			Establishment	4,000		55,000		3,900		58,470	
			Tahsildars and their Establish- ments, including Inspectors	45,800				45,950			
			Non-official witnesses	...		3,900		2,700		11	
			Grain Compensation Allowance	3,900						3,847	
					61,960		58,900		60,700		62,328
Supplies and Services—			Map charges	10		20		...		15	
			Measurers and Hired Labourers	1,000		1,080		1,700		703	
			Binding Field Measurement Books and Mounting Maps and Block Sheets	870		400		600		50	
			Field Measurement Books							201	
			Measuring Chains	1,100		1,300		1,100		707	
			Instruments and Chemicals								
					2,980		2,800		3,400		1,676
Contingencies—			Pay of menials	792				...		60	
			Purchase and Repair of Furniture	1,200				1,250		934	
			Purchase of Books	10				5		...	
			Hot and Cold Weather Charges	120				120		42	
			Tour Charges	6,400				6,500		5,915	
			Cleaning Charges	50				50		11	
			Service Postage and Telegram Charges	4,500				4,500		3,584	
			Office Expenses	1,050				1,030		1,148	
			Miscellaneous	310				395		254	
			Rents, Rates and Taxes	1,160				1,200		799	
					15,532		11,500		15,050		12,747
			Deduct—For rounding		164			110			
			TOTAL, LAND RECORDS SUPERINTENDENTS, ETC.		2,68,400		2,60,000		2,78,400		2,75,166

MADRAS—EXPENDITURE.

DETAILED ACCOUNT NO. 3C.—LAND REVENUE.—Land Records—contd.

	Numbers.		DISTRICT CHARGES—contd.	Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
	1913-1914.	1914-1915.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			MAINTENANCE OF LAND RECORDS—contd.								
			CHECKING FIELD SKETCHES.								
Temporary Establishment—			Special Land Records Tahsildars and Inspectors, Head Surveyor, Deputy Surveyors and Draftsmen . . .	26,900		21,000		30,000		27,529	
Allowances—			Clerks, Karnams, Peons and Chainmen . . .								
			Royal Bonus . . .							56	
			Local Allowance . . .			6,300				6,335	
Supplies and Services—			Travelling Allowance . . .	3,500		5,000		6,000		7,236	
			Grain Compensation Allowance . . .	300		400		500		551	
			Remuneration to Karnams . . .	380		870		2,000		4,139	
Contingencies—			Miscellaneous . . .	550		400		400		693	
			Measurers and Hired Labourers . . .			30				30	
			TOTAL, CHECKING FIELD SKETCHES . . .		31,630		34,000		38,900		46,569
			MAINTENANCE OF SURVEY OF MUNICIPAL TOWNS.								
Establishment—	37	37	Surveyors 1 (80), 9 (40), 12 (30), 15 (25) . . .	14,100				14,100			
			House rent allowance (3) . . .	36				300			
	1	1	Draftsman (25) . . .	300				3,648			
	49		Chainmen . . .								
Allowances—			Temporary Additional Establishment.	4,000				4,000			
			Travelling Allowance . . .	350		400		350		353	
			Grain Compensation Allowance . . .	1,380		1,200		1,200		927	
Contingencies—			Contingencies . . .	4,688		4,400		500		4,375	
			Royal Bonus . . .							— 220	
			Deduct—Pay, etc., and Pensionary Contributions . . .		24,854		22,000		24,098		22,827
					15,914		14,500		15,420		13,956
			Balance . . .		8,940		7,500		8,678		
			Lump provision for the Street Survey in Municipality . . .		1,500			3,000			
			Lump provision for establishment to conduct survey operations preliminary to the preparation and maintenance of a permanent register of land records in the Madras City . . .		12,400						
					22,840			11,678			
			For rounding . . .		60			22			
			TOTAL, MAINTENANCE OF SURVEY OF MUNICIPAL TOWNS . . .		22,900		7,500	11,700			8,871
			CHARGES FOR SURVEY, RECORD OF RIGHTS, ETC., OF ESTATE LANDS.								
Salaries—			Special Revenue Officer . . .	8,000		2,400		500		3,600	
Allowances—			Local Allowance . . .	3,000		860		100		1,560	
			FIELD ESTABLISHMENT.		11,000		3,200	400			5,160
Establishment—			Deputy Tahsildar . . .								
			Land Records Inspectors . . .								
			Field Surveyors . . .								
			Clerk for the Deputy Tahsildar . . .								
			Peons for the Deputy Tahsildar . . .								
			Peons for the Land Records Inspector . . .								
			Peons for the Field Surveyors . . .	50,000				968		3,732	
			OFFICE ESTABLISHMENT.								
			Clerks, Accountant, Store-keeper, Draftsman, Attender, Peons . . .					278		6,698	
			Royal Bonus . . .							212	
Allowances—					50,000		2,500		1,246		10,539
			Travelling Allowance (Officers and Establishment) . . .	5,000				400		2,139	
			Grain Compensation Allowance . . .							927	
Supplies and Services—			Lump Provision . . .	2,000		1,000		400			3,066
			Remuneration to Copyists . . .								
Contingencies—			Lump Provision . . .	2,000		140		100			88
					2,000	700		100			
			Lump provision on account of survey, etc., of the estates of South Vallur, Baruva, etc. . .		2,000						1,828
			Deduct—For rounding . . .								
			TOTAL . . .		70,000		7,600		52,246		20,681
			Deduct—Recovery . . .		— 74,000		— 8,600		54,246		22,331
			TOTAL . . .		— 4,000		— 1,000		— 2,000		— 1,650

## DETAILED ACCOUNT No. 3D.—LAND REVENUE.—Inam Commissioner.

	Numbers.			Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.		
	1913-1914.	1914-1915.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
CENTRAL OFFICE ESTABLISHMENT.												
Establishment—	1	1	Manager (135)	1,620				1,620				
	5	5	Clerks 1 (80), 1 (60), 1 (35), 2 (25).	2,700				2,700				
	3	3	Servants (12), (10), (7)	348	4,668		...	348	4,668			
			For Copying Registers and Preparing Title-deeds—									
	5	5	Typist (25—1—35)	348				336				
			Clerks 2 (20), 1 (17½), 1 (15)	870				870				
	1	1	Servant (7)	84	1,302		5,925	84	1,290		5,996	
			Temporary—									
	6	6	Clerks 1 (70), 1 (50), 1 (25), 1 (20), 2 (17½)	2,400				2,400				
	3	3	Servants 1 (10), 2 (7)	288	2,688		2,475	288	2,688		3,457	
Allowances—			Royal Bonus	...		...	...	...		...		
			Travelling Allowance	250		100		250		104		
			Grain Compensation Allowance	750	1,000	460	560	750	1,000	615	719	
Contingencies—			Pay of Menials	...				...		...		
			Purchase of Books	3				3		...		
			Purchase and Repair of Furniture	20				20		...		
			Tour Charges	10				10		...		
			Hot and Cold Weather Charges	...				...		357		
			Service Postage and Telegram Charges	275				275		272		
			Office Expenses	150				150		117		
			Miscellaneous	30	488		440	30	488	...	746	
			For rounding		4				34			
			TOTAL CENTRAL OFFICE ESTABT.		10,150		9,400		10,100		10,918	
TEMPORARY ESTABLISHMENT.												
PERSONAL AND OTHER INAMS IN PROPRIETARY ESTATES.												
Salaries—	1	1	Deputy Collector 1 (250) (p. 34)	3,000		3,000						
Establishment—			Deputy Collectors' Establishment	3,396	3,000	3,693	3,000		3,000		4,394	
					3,396		3,693		6,132		5,661	
Allowances—			Travelling Allowance of Officers	1,200				1,200		1,140		
			Travelling Allowance of Establishment	1,500				2,000		2,254		
			Tentage of Officers	...				...		...		
			Grain Compensation Allowance	350				350		305		
			Delhi Coronation Bonus	...	3,050		2,890	...	3,550		3,690	
Supplies and Services—			Remuneration to Copyists and Examiners	200	200	200	200				126	
Contingencies—			Repair of Furniture							16		
			Hot and Cold Weather Charges							...		
			Tour Charges							665		
			Rent, Rates and Taxes							15		
			Service Postage and Telegram Charges		1,500		817		1,200	615		
			Office Expenses							210		
			Miscellaneous including cost of Survey and Labour						18	29	1,550	
			Total		11,146		10,600		14,100		15,421	
	VILLAGE SERVICE INAMS IN PROPRIETARY ESTATES.											
	Salaries—			Deputy Collector	...		...					1,000
Establishment—			Deputy Collector's Establishment	...								
			Local Allowance	...						...	1,026	
Allowances—			Travelling Allowance of Officers							154		
			Travelling Allowances of Establishment							175		
			Tentage of Officers							44		
			Grain Compensation Allowance							67		
			Delhi Coronation Bonus							...		
					...		...				440	
Supplies and Services—			Remuneration to Copyists and Examiners							16	16	
					11,146		10,600		14,100		17,908	
			Carried over		10,150		9,400		10,100		10,918	

DETAILED ACCOUNT NO. 3D.—LAND REVENUE.—Inam Commissioner—contd.											
	Numbers.		TEMPORARY ESTABLISHMENT —contd.	Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
	1913-1914.	1914-1915.		Rs.	Rs. 10,150	Rs.	Rs. 9,400	Rs.	Rs. 10,100	Rs.	Rs. 10,918
Contingencies—			Brought forward .		11,146		10,600		14,100		17,908
			VILLAGE SERVICE INAMS IN PROPRIETARY ESTATES—cont.								
			Repair of Furniture . . . . .								
			Law Charges . . . . .								
			Hot and Cold Weather Charges . . . . .								
			Cleaning Charges . . . . .								
			Pay of Menials . . . . .								
			Tour Charges . . . . .								157
			Service Postage and Telegraph Charges . . . . .								
			Rents, Rates and Taxes . . . . .								
		Office Expenses . . . . .									
		Miscellaneous . . . . .									
				...						157	
			For rounding .		11,146 4		10,600 ...		14,100 ...		
			TOTAL TEMPORARY ESTABT. .		11,150		10,600		14,100		18,060
			TOTAL, INAM COMMISSIONER .		21,300		20,000		24,200		28,978
DETAILED ACCOUNT NO. 3E.—LAND REVENUE.—Allowances to District and Village Officers. ( Vide APPENDIX C, PAGE 268.)											
SUMMARY.				Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
				Rs. 50,47,000		Rs. 48,48,000		Rs. 50,12,000		Rs. 47,79,689	
Allowances to District and Village Officers . . . . .											
DETAILS.											
Establishment—	10,307	10,105	Munsifs including Potails in South Canara 1 (30 + 20), 2 (25), 5 (20), 10 (15), 154 (12), 1 (11), 201 (10), 1 (9), 651 (8), 3,390 (7), 6,339 (6), 5,083 (5), 24 (4), 60 (3), 183 (2) .	11,67,084				11,56,380			
	4	5	Triune Officers 3 (8), 2 (6) . . . . .	432				360			
	1,134	1,110	Monigars 1 (15), 2 (16), 7 (8), 3 (7), 16 (6), 1,056 (5), 37 (4), 13 (3), 5 (2) . . . . .	68,220				67,644			
	31,682	31,731	Vettis 11 (7), 105 (6), 3,467 (5), 27,548 (4), 164 (3), 16 (2½), 201 (2), 34 (1½), 185 (1) . . . . .	15,52,848				15,27,826			
	644	...	Forest Watchmen . . . . .					41,508			
	21,131	21,628	Talayaris 7 (7), 48 (6), 101 (5), 20,825 (4), 199 (3), 16 (2½), 214 (2), 34 (1½), 184 (1) . . . . .	10,25,304		38,47,000		9,81,252		38,30,063	
	660	...	Village Constables . . . . .	...				43,620			
	1,926	1,957	Nirgantis (permanent)—1 (20), 22 (8), 2 (6), 52 (5), 1,879 (4), 1 (3) .	95,844				94,320			
	1	1	Superintendent (39) . . . . .	468				468			
	3	3	Overseers (12) . . . . .	432				432			
	180	181	Nirgantis (temporary), 6 months in a year—5 (5), 176 (4) . . . . .	4,374				4,350			
	11	...	Vettis (temporary)—(4) . . . . .	...				528			
	1	1	Combined Headman and Karnam (5) Clerks to the Village Munsif's Courts 1 (7), 2 (8) . . . . .	60				60			
	2	3	Anticipated increase owing to the revision of Village Establishments Royal Bonus . . . . .	276				180			
				59,076				17,018			
				...		150		...		1,03,810	
			Deduct—Probable Savings .	39,74,418				39,35,946			
				74,418				946			
Allowances—			Travelling Allowance . . . . .	695	39,00,000	38,47,150		39,35,000		39,43,778	
			Grain Compensation Allowance . . . . .	...		475		...		489	
Contingencies—				...	695	...	475	...		...	489
			Belts and Badges . . . . .	440		525		520		519	
			Rents, Rates and Taxes . . . . .	1,245		1,250		1,085		1,038	
			Office Expenses . . . . .	70		40		55		6	
			Miscellaneous . . . . .	525		475		425		2,131	
			Supply of Furniture to Village Chavadies and Courts . . . . .	3,000		3,000		3,000		330	
Supplies and Services—			Village Chavadies— Petty Construction and Repairs .	65,000	5,280	5,290		5,085		4,024	
				65,000	65,000	55,000		65,000		56,874	
			Carried over .		39,70,975	39,07,915		40,05,085		40,05,180	

DETAILED ACCOUNT No. 3E.—LAND REVENUE.—Allowances to District and Village Officers—*contd.*

(Vide APPENDIX C, PAGE 268.)

	Numbers.			Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
	1913-1914.	1914-1915.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			Brought forward .		39,70,975		39,07,915		40,05,085		40,05,160
			<i>Establishment to supervise the resumed villages in Vizagapatam.</i>								
<i>Establishment—</i>	3	3	Munsifs (7), (6), (5)	216				216			
	3	3	Annual payments—								
			Munsifs and Pettandars (50), (25), (24)	99				99			
	1	1	Pettandars (25)	25				25			
	5	5	Barikis 4 (30), 1 (12)	132				132			
			Vettis in Proprietary Estates .	57,324	57,796	50,000	50,000	56,808	57,280		50,096
			For rounding .								
			TOTAL .		40,28,771		39,57,915		40,62,365		40,55,256
			<i>Proprietary Estates Village Service.</i>								
			Headmen . . . . .	3,43,785				2,60,030			
			Monegars or Assistant to Headmen . . . . .	10,048				9,692			
			Triune Officers . . . . .	1,83,831				1,39,156			
			Taluyaris . . . . .	3,56,412				2,53,204		7,09,123	
			Provision for Payment of Arrear Salaries . . . . .	...				95,082			
			Lump Provision for Revision of Establishment . . . . .	95,416				2,40,806		— 120	
			Royal Bonus . . . . .	...				...			
			Deduct—Probable savings .		9,89,492		8,73,563	9,97,970			
<i>Allowances—</i>			Travelling Allowance . . . . .	650				440			
			Grain Compensation Allowance .	...				...			
					650		650	440			
<i>Supplies and Services—</i>			Petty Construction and Repairs .	26,160				22,970		15,364	
			Belts and Badges . . . . .	950				100		...	
					27,110		15,046	23,070			15,364
<i>Contingencies—</i>			Rents, Rates and Taxes . . . . .	37				147		...	
			Other Contingencies . . . . .	689				1,005		66	
			Supply of Furniture to Village Chavadies . . . . .	25				...		...	
					751		826	1,152			66
					10,18,003		8,90,085	9,49,632			7,24,433
					50,46,774		48,48,000	50,11,997			
			For rounding .		226			3			
			TOTAL .		50,47,000		48,48,000	50,12,000			47,79,689



## MADRAS—EXPENDITURE.

## 5.—SALT.\*

IMPERIAL.	Detailed Account No.	Budget Estimate, 1914-1915.	Revised Estimate, 1913-1914.	Budget Estimate, 1913-1914.	Accounts, 1912-1913.
Salaries, Establishments and Contingencies . . . . .	5A	Rs. 28,67,000	Rs. 27,43,000	Rs. 27,88,000	Rs. 27,39,562
Deduct—Amount chargeable to "7. Excise" (page 61) . . . . .		18,93,000	18,12,000	18,37,000	18,13,070
Salt Purchase and Freight . . . . .	5B	9,74,000	9,31,000	9,51,000	9,26,492
		7,29,000	5,50,000	7,78,000	7,69,334
TOTAL IMPERIAL . . . . .		17,03,000	14,81,000	17,29,000	16,95,826

## DETAILED ACCOUNT No. 5A.—SALT.—Salaries, Establishments and Contingencies.

SUMMARY.	Budget Estimate, 1914-1915.	Revised Estimate, 1913-1914.	Budget Estimate, 1913-1914.	Accounts, 1912-1913.
MADRAS—	Rs.	Rs.	Rs.	Rs.
SALARIES . . . . .	12,29,000	12,03,000	12,21,000	11,99,253
ESTABLISHMENT . . . . .	8,63,000	8,23,000	8,58,000	8,37,550
ALLOWANCES . . . . .	3,20,000	2,76,000	2,51,000	2,86,567
SUPPLIES AND SERVICES . . . . .	2,97,000	2,95,000	2,98,000	2,69,817
CONTINGENCIES . . . . .	1,58,000	1,46,000	1,60,000	1,46,375
LUMP PROVISION FOR REVISION OF ESTABLISHMENTS . . . . .	...	...	...	...
TOTAL . . . . .	28,67,000	27,43,000	27,88,000	27,39,56

Salaries—	Numbers.		DETAILS. MADRAS. SALARIES.						
	1913-1914.	1914-1915.							
1	1	1	Portion of the salaries of Commissioners of Land Revenue debitable to Salt (p. 93).	38,160	38,160	38,160	38,160	32,939	
1	1	1	Exchange Compensation Allowance. Secretary to the Commissioner (1,500—60—1,800) <sup>4</sup>	1,667	1,600	1,667	1,667	1,685	
1	1	1	Exchange Compensation Allowance. Deputy Commissioners 2 (1,200—40—1,400), 1 (700 + A.A. 333-5-4 + L.A. 200), 1 (1,000—50—1,300)	17,971	17,505	17,380	17,380	20,355	
4	4	4	Exchange Compensation Allowance. Assistant Commissioners 2 (1,000), 2 (900), 10 (500—20—800)	1,123	1,094	1,080	1,080	1,277	
4	4	4	Deduct—Portion debitable to 9-A. Customs (Madras Sea Customs).	60,528	58,144	58,800	58,800	57,428	
14	14	14	Deduct—Pay of Superintendent of Excise, Bangalore	3,783	3,361	3,675	3,675	3,405	
9	9	9	Exchange Compensation Allowance. Inspectors 19 (400), 21 (350), 23 (300), 22 (250)	1,21,920	1,13,700	1,24,800	1,24,800	1,07,906	
85	85	85	Deduct—Portion debitable to Customs	...	...	...	...	...	
...	...	...	Inspector (Temporary)	6,000	5,400	5,080	5,080	4,758	
2	2	2	Probationary Inspectors (150)	1,15,920	1,13,700	1,17,720	1,17,720	2,77,126	
10	10	10	Exchange Compensation Allowance. Assistant Inspectors (Permanent) 34 (175), 42 (150), 33 (125)	5,100	5,400	4,842	4,842	1,710	
108	108	108	Deduct—Portion debitable to Customs	3,28,200	3,00,000	3,28,200	3,28,200	2,77,126	
...	...	...	Inspector (Temporary)	18,600	2,90,000	18,600	18,600	1,95,000	
2	2	2	Probationary Inspectors (150)	3,00,600	...	3,09,600	3,09,600	1,710	
10	10	10	Exchange Compensation Allowance. Assistant Inspectors (Permanent) 34 (175), 42 (150), 33 (125)	3,600	2,500	4,200	4,200	1,95,000	
108	108	108	Deduct—Portion debitable to Customs	2,023	...	2,550	2,550	21,600	
17	17	17	Assistant Inspectors (Temporary) 1 (125) 12 months, 1 (125) 8 months, 5 (125) 6 months, 7 (125) 4 months and 3 (125) 5 months	1,96,500	1,83,800	1,95,000	1,95,000	1,95,000	
6	6	6	Exchange Compensation Allowance. Sub-Inspectors 82 (70), 122 (60), 282 (50), 323 (40)	21,600	...	21,600	21,600	670	
808	808	808	Deduct—Pay of Assistant Superintendent, Bangalore	1,74,900	4,57,000	1,73,400	1,73,400	4,56,035	
47	47	47	Local Allowance 2 (10) for 11 months	11,625	...	11,250	11,250	...	
15	15	15	Sub-Inspectors (Temporary) 6 (60), 30 (40) 6 months, 2 (40) 12 months, 4 (40) 8 months, 3 (40) 4 months, 4 (40) 3 months and 1 Assistant Superintendent (70—5—100) 12 months	468	336	712	712	...	
22	22	22	House-rent Allowance—Assistant Commissioners 2 (60), 1 (58), 1 (55), 4 (54), 1 (50), 2 (45); Inspectors 3 (30), 1 Assistant Inspector (25); Sub-Inspectors 1 (15), 4 (11), 1 (10), 1 (5)	4,80,960	4,57,000	4,80,440	4,80,440	...	
...	...	...	Deduct—Pay of Assistant Superintendent, Bangalore	840	...	840	840	...	
...	...	...	Local Allowance 2 (10) for 11 months	...	4,57,000	220	220	...	
...	...	...	Sub-Inspectors (Temporary) 6 (60), 30 (40) 6 months, 2 (40) 12 months, 4 (40) 8 months, 3 (40) 4 months, 4 (40) 3 months and 1 Assistant Superintendent (70—5—100) 12 months	13,400	...	12,240	12,240	...	
...	...	...	House-rent Allowance—Assistant Commissioners 2 (60), 1 (58), 1 (55), 4 (54), 1 (50), 2 (45); Inspectors 3 (30), 1 Assistant Inspector (25); Sub-Inspectors 1 (15), 4 (11), 1 (10), 1 (5)	9,336	9,900	7,998	7,998	7,433	
Carried over				12,49,324	11,82,500	12,44,994	12,44,994	11,74,727	

\* The expenditure is controlled by the Commissioner of Salt, Abkari and Separate Revenue.



DETAILED ACCOUNT NO. 5A.—SALT.—Salaries, Establishments and Contingencies—*contd.*

(Vide APPENDIX C, PAGE 269.)

	Numbers.		MADRAS— <i>contd.</i>	Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
	1913-1914.	1914-1915.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries— <i>contd.</i>	25	34	Local Allowance—Inspectors 4 (50); Assistant Inspectors 1 (35). 2 (30), 2 (25); Sub-Inspectors 16 (15), 7 (10), 1 (6), 1 (11) . . . . .	8,064		13,700		5,832		14,319	
	...		Local Allowance—Temporary Assistant Inspector (6 months) (60); Sub-Inspectors (6 months) 6 (20). Charge Allowance . . . . .	...				...			10,207
				12,57,388				12,50,826			
			Deduct—Probable Savings . . . . .	28,388				29,826			
			TOTAL SALARIES . . . . .		12,29,000		12,03,000		12,21,000		11,99,253
			ESTABLISHMENT.								
			Commissioner's, Deputy Commissioners and Assistant Commissioners' Establishments including the purely Abkân Establishments in the Board's Office—								
	1	1	Clerk (250) . . . . .	3,000				3,000			
	1	1	Clerk (150) . . . . .	1,800				1,800			
Establishment—	33	38	Head Accountant 1 (200); Clerk 1 (175); Clerks 1 (125), 6 (100); 4 (80), 16 (70), 9 (60) . . . . .	36,960				30,540			
	114	109	Clerks 22 (50), 8 (40), 8 (35), 21 (30), 12 (25), 8 (20—1—50), 30 (20) . . . . .	41,664				42,501			
	1	1	Assistant to Travelling Inspector of Machines (70—5—100) . . . . .	1,080				1,020			
	1	1	Pressman (20) . . . . .	240				180			
			Servants—		84,744			79,041			
	1	1	Jemadar (17½) . . . . .	210				210			
	14	14	Muchis 1 (14), 1 (12), 12 (8) . . . . .	1,464				1,464			
	17	17	Duffadars 2 (12), 15 (10) . . . . .	2,088				2,088			
	14	14	Attenders 1 (14), 4 (12), 2 (11), 7 (10) . . . . .	1,848				1,848			
	85	85	Peons, etc., 5 (10), 7 (9), 40 (8), 33 (7) . . . . .	7,968				7,968			
			Local Allowance—Peons 6 (½) . . . . .	...	13,578			13,578			
			Board's Laboratory—								
	4	4	Assistants (150—10—250), (100—5—150), (70—5—100), (50—4—70), Peon 1 (8), Attender 1 (15) . . . . .	4,620				4,560			
	2	2		276	4,896			276	4,836		
	319	320	Circle and Factory Establishments (including Boat Establishments)—								
			Clerks 2 (50), 6 (40), 78 (30), 57 (25), 145 (20). Clerk 1 (30—2—50, Shroffs 19 (15), 12 (10) . . . . .		89,280				88,805		
	5,964	5,976	Servants—								
			Jemadars 54 (15), 81 (12) . . . . .	...				5,06,275			
			Duffadars 142 (10), 157 (9) . . . . .	...							
			Peons, etc., 970 (8), 4,272 (7) . . . . .	5,07,348				44			
			Local Allowance—Peons 8 (½) . . . . .	...							
			Moiety of pay of the Sand-pit Plantation at the Negapatam port . . . . .	84				84			
			Temporary Establishment—								
			One Clerk (25) for 12 months . . . . .	668							
			Two Orderlies (7) for 4 months . . . . .								
			One Duffadar (10) for 8 months . . . . .								
			One Peon (8) for 8 months . . . . .								
			Three Peons (7) for 8 months . . . . .		5,08,100			5,06,403			
	51	51	Saltpetre Amins 25 (15), 26 (12) . . . . .	8,244				8,244			
			Fish-curing Establishment—								
	295	287	Servants—								
			Jemadars 2 (15), 11 (12) . . . . .	27,612				28,392			
			Duffadars 17 (10), 73 (9) . . . . .								
			Peons 24 (8), 160 (7) . . . . .								
			Temporary Establishment—								
			Factory and Preventive . . . . .	46,312				45,822			
			Fish-curing . . . . .	460				460			
			Local Allowance—								
	2	10	Petty Officers 8 (5), 1 (2), 1 (1) . . . . .	8,228				7,256			
	414	426	Peons 14 (5), 3 (4), 15 (3½), 16 (3), 30 (2), 304 (1), 44 (½) . . . . .								
	131	137	Temporary Peons (6 months) 6 (3), 129 (1), (4 months) 2 (1) . . . . .								
			Clerks . . . . .								
	1	7	House-rent allowance 1 (10), 1 (8), 2 (6), 2 (5), 1 (3) . . . . .	516	91,372			90,174			
			Carried over . . . . .		7,91,970			7,82,837			

## DETAILED ACCOUNT NO. 5A.—SALT.—Salaries, Establishments and Contingencies—contd.

(Vide APPENDIX C, PAGE 269.)

	Numbers.			Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.		
	1913-1914.	1914-1915.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Establishment— contd.			MADRAS—contd.									
			ESTABLISHMENT—contd.									
			Brought forward .		7,91,970			7,82,837				
	281	279	Abkari Establishments in the Collectorates, Permanent— Clerks 2 (40), 20 (30), 9 (25), 246 (20), 2 (15) .	70,260			70,740					
	74	76	Servants 2 (10), 2 (8), 58 (6), 14 (5) .	5,448			5,232					
			Temporary Process Server (9) for 6 months .	54			...					
	7	8	Local Allowance to Establishments in Collectorates—2 Clerks (10), 3 Clerks (5), 2 Peons (3), 1 (1) .	504			444					
	2	3	House-rent Allowance 2 (3), 1 (2) .	96			60					
			Distillery Establishments, Presi- dency—		76,362			76,476				
	4	4	Clerks 2 (30), 2 (25) .	1,320			1,200					
	93	93	Servants— Jemadars 5 (12) . . . . . Duffadars 2 (10) . . . . . Peons 28 (8), 58 (7) . . . . .	8,520			8,520					
			Lump Provision for allowance of 12 Sub-Inspectors deputed for Storage duty at the Madras Depot and for peons deputed to the Store-house .		9,840			9,720				
					2,880			650				
					8,81,052			8,69,683			8,37,089	
			Deduct—Probable Savings .		18,052			11,683				
			Royal Bonus . . . . .								461	
			TOTAL ESTABLISHMENT .		8,63,000		8,23,000	8,58,000			8,37,550	
	Allowances—			ALLOWANCES.								
				Travelling Allowance of Officers . . . . .	2,60,740		1,65,000	1,59,740		1,67,338		
				Travelling Allowance of Establishments	1,260		500	1,260		627		
				Grain Compensation Allowance . . . . .	1,18,000		1,10,500	90,000		1,18,602		
			TOTAL ALLOWANCES .		3,20,000		2,76,000	2,51,000			2,86,567	
Supplies and Services—			SUPPLIES AND SERVICES.									
			Registration Charges . . . . .	15,000		19,000	13,000		16,187			
			Law Charges . . . . .	100		50	100		30			
			Rewards . . . . .	61,200		57,000	70,000		58,852			
			Cost, Freight, etc., of Spirits . . . . .	300		100	300		81			
			Charges for destroying Salt . . . . .	100		100	175		11			
			Charges for Remittance of Treasure . . . . .	600		500	700		542			
			Charges for examining Salt Heaps . . . . .	900		500	1,000		548			
			Boat Charges . . . . .	150		150	150		126			
			Arms, Accoutrements and Ammunition . . . . .	1,000		1,000	1,500		1,883			
			Medical Charges . . . . .	600		1,500	800		562			
			Purchase of Tents . . . . .	6,300			4,000		16,141			
			Repair and Carriage of Tents . . . . .	10,700		17,000	13,000					
			Petty Works of Construction . . . . .	1,15,000		1,34,000	1,10,000		1,08,784			
			Stencil Plates . . . . .	50		...	50		...			
			Compensation to the Madras Municipality for withholding Liquor Tax . . . . .	13,610		13,610	13,610		13,607			
			Mounting Maps . . . . .	100		50	100		19			
			Atlas Sheets . . . . .	50		...	50		...			
			Remuneration to Railway Clerks . . . . .	1,350		1,200	1,350		1,200			
			Purchase of Paints . . . . .	...		2,000	...		2,283			
			Cost and Despatch of Gunny-bags . . . . .	1,500		1,500	1,525		1,077			
			Overtime Fees . . . . .	3,000		3,000	3,000		2,881			
			Carriage of Stores . . . . .	19,000		14,100	14,000		21,180			
			Charges for Copying Judgment . . . . .	30		20	30		6			
			Batta to Prisoners and Witnesses . . . . .	250		250	250		277			
			Conveyance of Contraband Articles . . . . .	100		200	100		96			
			Steam Launch Charges . . . . .	500		...	400		108			
			Wharfage Fees . . . . .	3,000		2,750	2,700		2,738			
			Fish-curing Sundries . . . . .	300		300	300		419			
			Repairs to Stills and Machinery in the Government Distilleries on the West Coast . . . . .	1,000		20	1,000		221			
			Cost of Working Shops under Amani . . . . .	1,000		...	1,000		...			
			Charges relating to Europe Stores . . . . .	12,200		...	12,000		...			
			Conveyance of suspected Articles . . . . .	10		...	10		...			
			Other Items . . . . .	...		...	...		...			
			Excise Licensees' Works . . . . .		2,69,000		2,70,000	2,66,000			2,49,859	
			Petty Construction and Repairs . . . . .		28,000		25,000	32,000				
			TOTAL SUPPLIES AND SERVICES.		2,97,000		2,95,000	2,98,000		19,958	2,69,817	

DETAILED ACCOUNT NO. 5A.—SALT.—Salaries, Establishments and Contingencies—contd.

		Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
MADRAS—contd.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CONTINGENCIES.									
Contingencies—	Purchase and Repair of Furniture . . . . .	4,000				4,880		3,870	
	Purchase of Books . . . . .	50				50		31	
	Repairs to Machines and Instruments . . . . .	10,000				10,500		9,471	
	Clothing and Uniform . . . . .	40,000				45,000		37,456	
	Tour Charges . . . . .	17,962				15,962		17,759	
	Cleaning Charges . . . . .	1,700				1,450		1,692	
	Hot and Cold Weather Charges . . . . .	530				400		231	
	Service Postage and Telegram Charges . . . . .	45,213				45,213		44,448	
	Telephone Charges . . . . .	400				500		313	
	Rents, Rates and Taxes . . . . .	14,000				12,000		12,318	
	Office Expenses . . . . .	15,965				13,195		15,460	
	Miscellaneous . . . . .	5,180				5,850		2,359	
	Special Rewards . . . . .	3,000				5,000		967	
TOTAL CONTINGENCIES . . . . .			1,58,000		1,46,000		1,60,000		1,46,375

DETAILED ACCOUNT NO. 5B.—SALT.—Salt Purchase and Freight.

Freight and other Charges for Export and Import of Salt . . . . .	47,000	50,000	45,000	51,030
Charges for Conveying Salt to French Government . . . . .	5,000	5,000	5,000	5,184
Charges for Conveying Salt for Fish-curing purposes . . . . .	16,000	16,000	15,000	17,151
Purchase of Salt (Manufacturer's Share) . . . . .	4,45,000	3,43,000	5,00,000	5,01,440
Purchase of Salt for Fish-curing purposes . . . . .	3,600	3,000	4,000	3,335
Charges for Conveying and Storing Salt . . . . .	1,50,000	1,05,000	1,50,000	1,44,782
Petty Works for Manufacture and Storage of Salt . . . . .	51,000	20,000	51,000	34,610
Sundry Miscellaneous Charges . . . . .	11,400	8,000	8,000	11,802
TOTAL . . . . .		7,29,000	5,50,000	7,73,000
				7,69,334

NOTE.—Distribution between Imperial and Provincial.

	Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Cost of Combined Departments of SALT, CUSTOMS AND EXCISE . . . . .	35,96,000		32,93,000		35,66,000		35,08,896	
Deduct—Salt Charges on account of Licensees' Works . . . . .	28,000		25,000		32,000		19,958	
Salt Purchase and Freight (p. 56) . . . . .	7,29,000		5,50,000		7,78,000		7,69,334	
Remainder . . . . .	28,39,000		27,18,000		27,56,000		27,19,604	
Two-thirds debitable { Imperial Share—One-half . . . . .	9,47,000		9,06,000		9,19,000		9,06,535	
to "7. EXCISE." (p. 61) { Provincial Share—One-half . . . . .	9,46,000		9,06,000		9,18,000		9,06,535	
One-third debitable to "5. SALT" . . . . .	9,46,000		9,06,000		9,19,000		9,06,534	
Ditto . . . . .	9,46,000		9,06,000		9,19,000		9,06,534	
Add—Salt Purchase and Freight . . . . .	7,29,000		5,50,000		7,78,000		7,69,334	
Licensees' Works . . . . .	28,000		25,000		32,000		19,958	
Total debitable to "5. SALT" . . . . .	17,03,000		14,81,000		17,29,000		16,95,826	
Total debitable to "5. SALT" (p. 56) . . . . .	17,03,000		14,81,000		17,29,000		16,95,826	
Total debitable to "7. EXCISE" (p. 61) . . . . .	18,93,000		18,12,000		18,37,000		18,13,070	
Total Imperial Share . . . . .	26,50,000		23,87,000		26,48,000		26,02,361	
Total Provincial Share . . . . .	9,46,000		9,06,000		9,18,000		9,06,535	
TOTAL . . . . .		35,96,000		32,93,000		35,66,000		35,08,896

6.—STAMPS.					
	Detailed Account No.	Budget Estimate, 1914-1915.	Revised Estimate, 1913-1914.	Budget Estimate, 1913-1914.	Accounts, 1912-1913.
		Rs.	Rs.	Rs.	Rs.
Superintendence . . . . .	6A	25,000	25,000	25,000	25,841
Charges for the Sale of General Stamps . . . . .	6B	2,10,000	2,15,000	1,98,000	2,07,962
Charges on Sale of Court-fee Stamps . . . . .	6C	83,000	85,000	80,000	82,704
Stamp Paper supplied from Central Stores.		1,64,000	1,35,000	1,59,000	1,78,568
TOTAL . . . . .		4,82,000	4,60,000	4,62,000	4,95,075
IMPERIAL SHARE—One-half . . . . .		2,41,000	2,30,000	2,31,000	2,47,537
PROVINCIAL SHARE—One-half . . . . .		2,41,000	2,30,000	2,31,000	2,47,538

DETAILED ACCOUNT NO. 6A.—STAMPS.—Superintendence.

	Numbers.			Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
	1913-1914.	1914-1915.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PRESIDENCY EXECUTIVE ESTABLISHMENT.											
Establishment—	1	1	Manager (150) . . . . .	1,800				1,800			
	1	1	Storekeeper (100) . . . . .	1,200				1,200			
	2	2	Head Accountants (85), (60) . . . . .	1,740				1,740			
	1	1	Head Supervisor (50) . . . . .	600				600			
	1	1	Head Packer (30) . . . . .	360				360			
	38	37	Clerks 1 (50), 6 (10), 7 (35), 8 (30), 7 (25), 2 (20), 2 (17½), 2 (20—1—50), 1 (20 1—35) . . . . .	13,524				14,028			
		1	Clerk (40) for 11 months . . . . .	140							
	15	15	Counters 1 (17½), 1 (15), 1 (13), 2 (12), 3 (11), 7 (8—1—10½) . . . . .	1,980				2,052			
	15	15	Servants 1 (15), 3 (10), 2 (9), 4 (8), 5 (7) . . . . .	1,560		10,050		1,560		10,464	
	TOTAL . . . . .			23,204				23,340			
	Deduct—Amount debitable to 30. Stationery and Printing (page 225) . . . . .			12,891				12,967			
	Balance debitable to 6. Stamps Royal Bonus . . . . .			10,313 ...				10,373 ...		8	
				10,313		10,050		10,373		10,172	
ALLOWANCES—											
Allowances—	Grain Compensation Allowance . . . . .			720		700		720		728	
	Travelling Allowance . . . . .			80		50		80		78	
Supplies and Services—					800		750		800		806
	Freight and other Charges on Europe Stores . . . . .			500		200		500		409	
Supplies and Services—	Freight, Carriage and other Charges on Stamps sent to Districts . . . . .			1,206		1,400		970		1,702	
					1,700		1,600		1,470		2,111
Contingencies—	Cleaning Charges . . . . .			95				95		61	
	Pay of Menials . . . . .			366				356		217	
	Purchase and Repair of Furniture . . . . .			400				300		363	
	Hot and Cold Weather Charges . . . . .			60				...		...	
	Service Postage and Telegram Charges . . . . .			400				445		318	
	Rents, Rates and Taxes . . . . .			527				537		541	
	Office Expenses . . . . .			75				100		28	
					1,933		1,800		1,833		1,528
TOTAL, PRESIDENCY EXECUTIVE ESTABLISHMENT . . . . .				11,746		14,200		14,476		14,011	
DISTRICT ESTABLISHMENTS.											
Supplies and Services—	Freight, Carriage and other Charges on account of Stamps (including Bangalore) . . . . .				10,000		10,700		10,000		10,372
	Carried over . . . . .				10,000		10,700		10,000		10,372

\* Four-fourths of the total cost is taken to "6. Stamps" as per G.O. No. 92, Financial, dated 14th February 1908.

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DETAILED ACCOUNT No. 6A.—STAMPS.—Superintendence—*contd.*

	DISTRICT ESTABLISHMENTS— <i>contd.</i>	Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			11,746		14,200		14,476		14,917
	Brought forward .		10,000		10,700		10,000		10,372
<i>Contingencies—</i>	Purchase and Repair of Furniture . . .	100				150		97	
	Service Postage and Telegram Charges . .	...				5		...	
	Office Expenses . . .	25				25		5	
	Fees for Valuation of Estates . . .	...				...		450	
			125		100		180		552
	TOTAL, DISTRICT ESTABLISHMENTS .		10,125		10,800		10,180		10,924
	For rounding .		21,871				24,656		
			129				344		
	TOTAL .		25,000		25,000		25,000		25,341

## DETAILED ACCOUNT No. 6B.—STAMPS.—Charges for the Sale of General Stamps.

	Numbers.									
	1913-1914.	1914-1915.								
			PRESIDENCY TOWN.							
Establishment—	4	4	Salaried Vendors in the High Court, Small Cause Court, etc., (75), (65) and 2 (40) . . .	2,640				2,640		
	2	2	Clerks in Collector's Office, Madras (30), (20) . . .	600				600		
	5	5	Servants in Collector's Office, Madras 1 (10), 4 (7) . . .	456				456		
					3,696		3,615		3,696	2,461
Allowances—			Grain Compensation Allowance . . .	162		163		162		157
			Discount on Sale of General Stamps . .	5,000		5,155		3,572		5,154
	2	2	House-rent Allowance (5) . . .	120		45		120		...
Contingencies--					5,282		5,363		3,854	5,311
			Lump Provision . . .		22		...		48	...
			TOTAL, PRESIDENCY TOWN .		9,000		8,978		7,598	7,772
			DISTRICT CHARGES.							
Establishment— Allowances, etc.—			Temporary Shroff (Godavari) . . .	...		22		90		133
			Discount on Sale of General Stamps . .	2,01,000		2,06,000		1,90,000		2,00,037
					2,01,000		2,06,022		1,90,090	2,00,190
			For rounding .						1,97,688	
									312	
			TOTAL .		2,10,000		2,15,000		1,98,000	2,07,962

## DETAILED ACCOUNT No. 6C.—STAMPS.—Charges on Sale of Court-fee Stamps.

<i>Allowances—</i>	Discount on sale of Court-fee Stamps . . .	53,000		54,000		52,000		53,162	
	Charges on account of Stamp Paper for Copies .	30,000		31,000		28,000		29,542	
	TOTAL .		83,000		85,000		80,000		82,704

## 7.—EXCISE.

	Budget Estimate, 1914-1915.	Revised Estimate, 1913-1914.	Budget Estimate, 1913-1914.	Accounts, 1912-1913.
	Rs.	Rs.	Rs.	Rs.
District Executive Establishment . . .	4,000	3,000	5,000	3,675
Loss by Dryage and Wastage of Opium . .	...	...	...	...
Portion of the Combined Salt, and Excise Establishments (transferred from 5. Salt, p. 56) . . .	18,93,000	18,12,000	18,37,000	18,13,070
	18,97,000	18,15,000	18,42,000	18,16,745
IMPERIAL SHARE .	9,49,000	9,08,000	9,21,000	9,08,378
PROVINCIAL SHARE .	9,48,000	9,07,000	9,21,000	9,08,372

9.—CUSTOMS.											
			Detailed Account No.	Budget Estimate, 1914-1915.	Revised Estimate, 1913-1914.	Budget Estimate, 1913-1914.	Accounts, 1912-1913.				
IMPERIAL.				Rs.	Rs.	Rs.	Rs.				
Sea Customs—Salaries, Establishment and Contingencies . . . . .			9 A	4,23,000	4,08,000	4,08,000	4,04,349				
Lump Provision for the establishment, etc., at the Dhanushkodi Custom house . . . . .				...	...	12,000	...				
Lump Provision for the revision of the establishment at the Madras Custom house and at Outports and Land Customs Stations . . . . .				3,000	...	...	...				
TOTAL . . . . .				4,26,000	4,08,000	4,20,000	4,04,349				
DETAILED ACCOUNT NO. 9A.—CUSTOMS.—Sea Customs—Salaries, Establishment and Contingencies.											
				Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MADRAS SEA CUSTOMS . . . . .				2,02,000		2,01,000		1,99,000		2,01,147	
OUTPORTS AND LAND CUSTOMS . . . . .				2,21,000		2,07,000		2,00,000		2,03,202	
					4,23,000		4,08,000		4,08,000		4,04,349
Salaries—	Numbers		DETAILS.								
	1914-1915.	1913-1914.									
MADRAS SEA CUSTOMS.											
	1	1	Collector (officiating in the III Class) (1,610) . . . . .		19,320		20,770		25,920		26,210
	1	1	Assistant Collector, Time Scale (750) . . . . .	9,000				5,400			
	1	1	Assistant Collector, Time Scale (660) . . . . .	7,200				5,400			
					16,200		11,320		10,800		12,476
			TOTAL SALARIES . . . . .		35,520		32,100		36,720		38,686
Appraisers' Section.											
Establishment—	1	1	Head Appraiser (500—20—600) . . . . .	6,960		440		6,720		360	
			Local Allowance (30) . . . . .	360			360				
	1	1	Second-grade Appraiser (450) . . . . .	5,400			5,400				
	1	1	Third-grade Appraiser (350) . . . . .	4,200		30,950	4,200		30,361		
	2	2	Fourth-grade Appraisers (250) . . . . .	6,000			6,000				
	3	3	Fifth-grade Appraisers (200) . . . . .	7,200			7,200				
	3	3	Clerks 1 (30), 2 (20) . . . . .	840			840				
			Exchange Compensation Allowance . . . . .	525		440		525		462	
				31,485		31,800		31,245		31,183	
OTHER ESTABLISHMENTS.											
Correspondence Section.											
	1	1	Head Clerk (150) . . . . .	1,800		}		1,800		}	
	9	9	Clerks 1 (80), 1 (60), 1 (50), 2 (40), 4 (30) . . . . .	4,680			4,680				
	2	2	Typists (20—1—50) . . . . .	684			660				
				7,164			7,140				
Record Section.											
	1	1	Record-keeper (40—3—70) . . . . .	624		}		588		}	
			Personal Allowance . . . . .	...			12				
	1	1	Indexer (20) . . . . .	240			240				
	2	2	Assistant Record-keepers (20) . . . . .	480			480				
				1,344			1,320				
Import Section.											
	14	14	Clerks 1 (70), 6 (40), 2 (30), 5 (20). . . . .	5,640			5,640				
Export Section.											
	4	4	Clerks (70), (40), (30), (20) . . . . .	1,920			1,920				
Carried over . . . . .				47,553	35,520	31,800	32,100	47,265	36,720	31,183	38,686

DETAILED ACCOUNT No. 9A.—CUSTOMS.—Sea Customs—Salaries, Establishment and Contingencies—*contd.*

	Numbers.		MADRAS SEA CUSTOMS. ESTABLISHMENT— <i>contd.</i>	Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
	1913-1914.	1914-1915.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Establishment— contd.</i>			Brought forward . . . . .	47,553	35,520	31,800	32,100	47,265	36,720	31,183	38,686
			Account and Bill Section.								
	1	1	Head Accountant (125) . . . . .	1,500				1,500			
	1	1	Deputy Accountant (80) . . . . .	960				960			
	2	2	Assistant Accountants (60), (50) . . . . .	1,320				1,320			
	8	8	Clerks 2 (40), 3 (30), 3 (20) . . . . .	2,760				2,760			
				6,540				6,540			
			Treasury Section.								
	1	1	Cash-keeper (100) . . . . .	1,200				1,200			
	3	3	Shroffs 2 (25), 1 (20) . . . . .	840				840			
				2,040		36,800		2,040		33,678	
			Cargo-Book Section.								
	9	9	Clerks 1 (70), 4 (30), 4 (20) . . . . .	3,240				3,240			
			Office Servants.								
	62	62	Servants 1 (15), 4 (12), 5 (10), 10 (9), 42 (8) . . . . .	6,468				6,468			
	6	6	Boatmen (10) . . . . .	720				720			
				7,188				7,188			
			Preventive Section.								
	1	1	Superintendent of Preventive Service (200—10—250) . . . . .	2,880				2,760			
	33	33	Preventive Officers 2 (150), 2 (125), 3 (100), 2 (90), 2 (80), 3 (70), 3 (60), 3 (50), 3 (40), 3 (30), 7 (20) . . . . .	24,960		34,740		24,960		35,124	
			Personal Allowance for two Preventive Officers . . . . .	120				120			
	39	30	Tide Waiters 2 (20), 2 (18), 2 (16), 12 (14), 12 (12) . . . . .	5,040				6,432			
			Personal Allowance . . . . .	48				...			
			Exchange Compensation Allowance . . . . .	320		460		304		509	
				33,368		35,200		34,666		35,683	
			Statistical Department.								
	1	1	Superintendent of Statistics (150—10—200) . . . . .	2,280				2,160			
			Annual Sub-Section.								
	1	1	Examiner (80) . . . . .	960				960			
	10	10	Clerks 1 (40—2—50), 4 (30—2—40), 5 (20—2—30) . . . . .	3,960				3,912			
				4,920				4,872			
			Monthly Sub-Section.								
	1	1	Examiner (50) . . . . .	600				600			
	10	10	Clerks 1 (40—2—50), 4 (30—2—40), 5 (20—2—30) . . . . .	3,792				3,648			
				4,392				4,248			
			Trade Registration Posting.								
			Chief Port Sub-Section.								
	1	1	Examiner (60) . . . . .	720				720			
	7	7	Clerks 1 (40—2—50), 2 (30—2—40), 4 (20—2—30) . . . . .	2,784				2,712			
				3,504				3,432			
			Outports Sub-Section.								
	1	1	Examiner (70) . . . . .	840				840			
	17	17	Clerks 2 (40—2—50), 7 (30—2—40), 8 (20—2—30) . . . . .	7,296				6,864			
				8,136				7,704			
			Carried over . . . . .	1,23,161	35,520	1,03,800	32,100	1,23,355	36,720	1,00,494	38,686



## MADRAS—EXPENDITURE.

## DETAILED ACCOUNT NO. 9A.—CUSTOMS.—Sea Customs—Salaries, Establishment and Contingencies—contd.

	Numbers.		MADRAS SEA CUSTOMS.	Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
	1913-1914.	1914-1915.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Establishment— contd.</i>			ESTABLISHMENT—contd.								
			Brought forward	1,23,161	35,520	1,03,800	32,100	1,23,355	36,720	1,00,494	38,686
			Statistical Department—cont.								
			Publication Sub-Section.								
	1	1	Examiner (50)	600				600			
	3	3	Clerks 1 (30—2—40), 2 (20—2—30)	1,152				1,080			
	1	1	Typist (20—1—50)	348				336			
				2,100		25,800		2,016		24,453	
			Special Clerks.								
	2	2	Clerks (20—2—30)	624				600			
	1	1	Distributor (20)	240				216			
				864				816			
			Accounts Audit Section.								
	1	1	Auditor (400—10—500)	5,700		5,900		5,640		4,466	
	4	4	Clerks 1 (80), 1 (50), 1 (40), 1 (30)	2,400		2,500		2,400		3,022	
<i>Allowances—  Supplies and Services—  Contingencies—</i>				8,100		8,400		8,040		7,488	
			Temporary Establishments	2,496		900		3,180		1,447	
			Fees to officers for working out of office hours	9,500		11,000		8,000		9,696	
			TOTAL ESTABLISHMENT		1,46,381		1,49,900		1,45,431		1,43,578
			Grain Compensation Allowance	5,200		5,200		5,000		5,205	
			Travelling and Posting Allowance	5,000		4,800		4,000		4,701	
					10,200		10,000		9,000		9,906
			Rewards	1,600				1,500		1,945	
			Registration Charges	12				12		11	
			Petty Construction and Repairs	60				60		1	
			Cost of locally-purchased Europe Stores	20				20		...	
					1,692		1,800		1,592		1,957
			Pay of Menials	684				...		...	
			Purchase and Repair of Furniture	450				500		314	
			Purchase of Books	15				10		51	
			Repair to Boats	400				400		352	
			Diveries and Clothing for Superior Officers	600				600		...	
			Tour Charges	60				80		54	
			Hot and Cold Weather Charges	100				1,000		1,225	
			Cleaning Charges	170				50		158	
			Rents, Rates and Taxes	1,800				1,800		1,679	
			Landing and Shipping Charges	15				14		...	
			Telephone Charges	450				450		355	
			Postage and Telegram Charges	900				800		866	
			Repairs to Machines and Instruments	100				100		90	
			Office Expenses	820				600		826	
			Miscellaneous	100				50		1,050	
			Medicines supplied by the Military Department	40				36		...	
			Electric Lights and Fans	1,500				...		...	
					8,204		7,200		6,490		7,026
					2,01,897				1,99,233		
			For rounding		103				233		
			TOTAL, MADRAS SEA CUSTOMS		2,02,000		2,01,000		1,99,000		2,01,147



DETAILED ACCOUNT No. 9A.—CUSTOMS.—Sea Customs—Salaries, Establishment and Contingencies—*contd.*

(Vide APPENDIX C, PAGE 269.)

	Numbers.			Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
	1913-1914.	1914-1915.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			OUT-PORTS AND LAND CUSTOMS STATIONS.								
Salaries—	5	5	Inspectors 1 (400), 1 (350), 1 (300), 2 (250)	18,600		20,900		18,600		20,375	
			Local Allowance 5 (50)	3,000		3,830		3,000		3,479	
	...	1	Inspector on Rs. 250 (Temporary).	3,000							
			Local Allowance Rs. (50)	600							
	12	12	Assistant Inspectors 4 (175), 4 (150), 4 (125)	21,600		22,500		21,600		22,391	
			House-rent Allowance 2 (15), 1 (10)	480		1,224		480		1,174	
	1	3	Assistant Inspectors (Temporary)	4,500				1,500			
			Local Allowance 2 (25)	600							
	49	49	Sub-Inspectors 5 (70), 7 (60), 17 (50), 20 (40)	29,010		29,613		29,010		29,586	
			Local Allowance 2 (11)	264							
			House-rent Allowance 4 (5)	240				240			
	5	7	Sub-Inspectors (Temporary)	2,560		2,670		1,640		2,075	
			House-rent Allowance 1 (5)	40							
			Local Allowance 2 (8)	192							
			Exchange Compensation Allowance.	113		113		113		111	
			Charge Allowance			50				226	
					84,829		80,900		76,213		79,417
			Customs Collectors, Clerks, Clerk- Shroffs, Amins, Assistant Amins, Gumastas and Female Searchers.								
Establishment—	134	134	1 (40), 9 (30), 15 (25), 54 (20), 45 (15), 1 (14), 5 (12), 4 (10)	30,648				30,648			
			House-rent Allowance 2 (5), 6 (3), 5 (2½)	486				486			
			House-rent Allowance 1 (2½) for 7 months and 24 days	19		37,900		...		38,145	
			Local Allowance 1 (4), 2 (3)	120				...			
	37	37	Tally Clerks (12)	5,328				5,328			
			Water Allowance 4 (1)	48				48			
			Servants—Jamadars, Duffadars, Peons, etc.								
	368	362	5 (12), 5 (10), 7 (9), 36 (8), 259 (7).	32,088				32,604			
			Local Allowance 6 (2)	144				144			
			House-rent Allowance 6 (1)	72				72			
			House-rent Allowance 3 (1) for 7 months and 24 days	24		30,360		...		30,358	
			Water Allowance 19 (1)	228				228			
			Temporary Establishments	7,980				...			
			Allowance to Temporary Estab- lishment	622		2,500		5,988		2,098	
				77,807		70,760		75,546		70,601	
			Fees to Officers for working out of office hours	14,000		13,000		14,000		12,326	
					91,807		83,760		89,106		82,927
			Deduct—Probable Savings					89,546			
								440			
Allowances—			Total Salaries and Establishment		1,76,636		1,64,660		1,65,319		1,62,344
			Grain Compensation Allowance	10,000		10,400		9,700		10,437	
			Travelling and Tentage Allowance	9,000		9,000		8,500		8,719	
					19,000		19,400		18,200		19,156
Supplies and Services—			Arms, Accoutrements and Ammunition	30				20		...	
			Rewards	2,000				2,600		1,289	
			Purchase, Repair and Carriage of Tents	125				100		14	
			Registration Charges	50				30		38	
			Petty Construction and Repairs	8,150				9,100		6,239	
			Boat Charges	400				50		114	
			Fees for accompanying drawback goods to Steamers	5				5		...	
			Conveyance of Contraband Articles	5				5		...	
			Cost, Freight, etc., of Spirits	130				130		87	
			Charge for Remittance of Treasure	50				30		17	
			Carriage of Stores	300				330		277	
			Charges for copying Judgments	10				10		...	
			Cost of Treasure Bags	15				15		...	
			Medical Charges	...				...		2	
			Cost and Despatch of Gunny Bags	...				...		9	
					11,270		12,300		12,425		8,086
			Carried over		2,06,906		1,96,360		1,95,944		1,89,586

## MADRAS—EXPENDITURE

DETAILED ACCOUNT No. 9A —CUSTOMS.—Sea Customs—Salaries, Establishment and Contingencies—*contd*

		Budget Estimate, 1914-1915		Revised Estimate, 1913-1914		Budget Estimate, 1913-1914		Accounts 1912-1913	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward			2,06,906		1,96,360		1,95,944		1,89,580
OUT PORTS AND LAND CUSTOMS STATIONS —contd									
Contingencies—	Purchase and Repair of Furniture	750				600		493	
	Purchase of Books	10				10			
	Repair to Machine and Instrument	70				100		8	
	Clothing and Uniforms	3,000				3,000		—38	
	Tour Charges	40				350		347	
	Hotel and Cold Water Charges								
	Cleaning Charges	38				220		365	
	Steam Launch Char.	150				100			
	Boat and Lorry Charges	1,10				4,200		3,684	
	Post and Tele. and Live	0				2,500		2,220	
	One Trip	2,000				900		1,759	
	Mis. Expenses	20				200		4,796	
	Pay of M. and	10				360		9	
	Excess of Funds							—7	
		14 90		10,140		12,990		13,611	
		2,21 90				2,08,934			
		225				16			
Grand Total									
TOTAL OUT PORTS AND LAND			2,21,000		2,07,000		2,09,000		2,03,20

## 10 — ASSESSED TAXES.

	Definite estimate 1914-1915	Revised estimate 1914-1915	Indefinite 1913-1914	Account 1912-1913
	Rs.	Rs.	Rs.	Rs.
Collection of Income Tax	10,000	10,000	7,000	36,998
IMPERIAL SHARE	20,000	20,000	19,000	18,498
PROVINCIAL SHARE	20,000	19,000	18,000	18,498

## DETAILED ACCOUNT NO. 10A—ASSESSED TAXES,—Collection of Income Tax.

	Numbers			Budget Estimate 1914-1915		Revised Estimate 1913-1914	Budget Estimate, 1915-1916		Accounts, 1912-1913
	1913-1914	1914-1915		Rs	Rs.	Rs	Rs	Rs	Rs
<i>Salaries—</i>			<b>MADRAS</b>						
			Deputy Collector at Madras (Allowance 100)		1,200		1,200		1,200
<i>Establishments—</i>	4	4	Under the Collector at Madras—						
	1	1	Clerks (35), (37) (25), (30)	1,320			1,320		
	1	1	Attender (10)	120			120		
			Peon (7)	84			84		
					1,524			1,524	
			Under the Deputy Collector of Madras—						
	1	1	Manager (100)	1,200			1,200		
	5	6	Clerks 1 (45), 1 (35), 1 (30), 2 (25), 1 (20—1—25)	2,160			1,800		
	1	1	Shroff (20)	240			240		
	2	2	Inspectors (100), (85)	2,220			1,740		
	9	9	Servants 4 (10), 1 (8), 4 (7)	912			912		
			Maiwadi Clerk (Allowance 25)	300			300		
		1	Temporary—						
			Inspector (70)	840			..		
			Income Tax Establishment of the Board of Revenue—						
	2	2	Clerks (125), (80)	1,860			1,860		
			Temporary Establishment—						
	2	2	Clerks (20) for 3 months	120			80		
					9,852		10,600		10,058
			<b>Carried Over ..</b>		12,576		11,800		11,258

DETAILED ACCOUNT No. 10A—ASSESSED TAXES.—Collection of Income Tax—*contd.*

(Vide APPENDIX C PAGE 270.)

	Numbers			Budget Estimate, 1914-1915		Revised Estimate, 1913-1914		Budget Estimate, 1913-1914		Accounts, 1912-1913.	
	1913-14	1914-15		Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
			Brought forward		12,576		11,800		10,856		11,253
			MADRAS— <i>cont</i>								
Allowances—			Grain Compensation Allowance	460		410		420		427	
			Commission paid to Companies	3,600		3,600		3,500		3,420	
			Conveyance Allowance	720		550		480		480	
					1,780		4,594		4,400		4,327
Supplies and Services—			Subsistence Allowance to Income Tax Defaulters while in Jail	10				10			
			Batta to Witnesses	6				6			
					16			16			...
Contingencies—			Purchase and Repair of Furniture	90				45			
			Service Postage and Telegram Charges	10				10			
			Office Expenses	20				15		1	
			Tour Charges	20							
			Hot and Cold Weather Charges								
					110		6		70		4
			For rounding		17,512				15,842		
					12				58		
			TOTAL, MADRAS		17,500		16,400		15,400		15,584
			DISTRICT CHARGES								
Establishment—	1	1	Inspector (40)	480				480			
	30	30	Clerks 1 (40), 4 (30), 2 (25), 23 (20)	8,040				7,500			
	5	5	Servants (7)	150				360			
			Temporary—								
	1	1	Clerk (30) for 2 months	60				60			
	1	9	Clerks (20) for 4 months	720				80			
	2		Clerk (20) for 12 months					480			
	5	10	Clerks (20) for 6 months	1,200				600			
	1	1	Clerk (25) for 12 months	300				300			
		1	Clerk (25) for 8 months	200				200			
	5	4	Clerks (25) for 2 months	200				200			
	1	1	Clerk (25) for 4 months	100				100			
	5		Clerks (15) for 6 months					450			
	6		Clerks (15) for 4 months					360			
	6	7	Servants (7) for 6 months	294				216			
			Local Allowances	120				120			
					12,134				11,356		
			FOR THE SPECIAL INCOME TAX PAHSILDAR'S OFFICE DEVAKOTTAI								
	1	1	Pahsildar (150)	1,500				1,500			
	3	3	Clerks 1 (25) 2 (20)	780				780			
	8	3	Duffterband 1 (8), Peons 2 (7)	264				210			
					2,814				2,820		
			Amount for raising the pay of clerks from Rs 15 to 20						14,176		
									750		
					14,978		15,800		14,926		14,604
Allowances—			Grain Compensation Allowance	1,200		1,200		800		1,215	
			Commission paid to Private Individuals	3,600		3,040		3,100		3,458	
			Travelling Allowance	2,000		1,700		2,000		1,472	
					6,800		5,940		5,900		6,145
Supplies and Services—			Translation of Marwadi, etc., Accounts		20				20		
Contingencies—			Service Postage and Telegram Charges	250				200		198	
			Tour Charges	180				100		159	
			Purchase and Repair of Furniture	10				55			
			Rents, Rates and Taxes	240				240		240	
			Office Expenses	70				95		65	
			Purchase of Books							1	
					750		860		740		663
			For rounding		22,548				21,586		
					45				14		
			TOTAL, DISTRICT CHARGES		22,500		22,600		21,600		21,412
			TOTAL		40,000		39,000		37,000		36,996

11.—FOREST.					
PROVINCIAL.	Detailed Account No.	Budget Estimate, 1914-1915.	Revised Estimate, 1913-1914.	Budget Estimate, 1913-1914.	Accounts, 1912-1913.
		Rs.	Rs.	Rs.	Rs.
A.—Conservancy and Works	11A	15,52,000	14,30,000	16,50,000	16,02,318
B.—Establishment	11B	16,11,000	15,71,000	15,53,000	15,48,164
TOTAL		31,63,000	30,01,000	32,03,000	31,50,482
DETAILED ACCOUNT No. 11-A.—FOREST.—Conservancy and Works.					
SUMMARY.		Budget Estimate, 1914-1915.	Revised Estimate, 1913-1914.	Budget Estimate, 1913-1914.	Accounts, 1912-1913.
		Rs.	Rs.	Rs.	Rs.
I.—TIMBER AND OTHER PRODUCE REMOVAL FROM THE FORESTS BY GOVERNMENT AGENCY		2,42,500	2,30,000	3,16,000	3,39,977
II.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS		1,26,000	1,30,000	1,27,000	1,29,350
III.—CONFISCATED DRIFT AND WAIFF WOOD		2,500	2,200	2,500	2,192
V.—RENT OF LEASED FORESTS AND PAYMENTS TO SHAREHOLDERS IN FORESTS MANAGED BY GOVERNMENT		17,500	17,500	17,500	17,225
VI.—LIVE AND DEAD STOCK		1,39,000	1,31,000	1,39,000	1,43,272
VII.—COMMUNICATIONS AND BUILDINGS		4,42,000	3,72,600	4,25,000	3,64,082
VIII.—DEMARICATION, IMPROVEMENT AND EXTENSION OF FORESTS		5,65,000	5,26,000	6,07,000	5,89,107
IX.—MISCELLANEOUS		12,000	15,700	11,000	10,804
GRAIN COMPENSATION ALLOWANCE.		5,500	5,000	5,000	6,300
TOTAL		15,52,000	14,30,000	16,50,000	16,02,318
DETAILS.					
I.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY—					
a. Timber		83,000	65,700	1,00,000	81,638
b. Firewood and Charcoal		95,000	94,000	1,25,000	1,70,611
c. Bamboos		15,700	23,900	38,000	36,123
d. Sandalwood		18,800	18,800	23,000	22,697
e. Grass and other Produce		30,000	26,000	30,000	28,908
TOTAL I.—TIMBER, ETC., REMOVED BY GOVERNMENT AGENCY		2,42,500	2,30,000	3,16,000	3,39,977
VI.—LIVE AND DEAD STOCK—					
a. Purchase of Cattle		15,600	12,000	9,000	10,707
b. Feed and Keep of Cattle		90,500	80,000	30,000	87,139
c. Plant, Tools and Instruments		32,800	39,000	40,000	45,416
TOTAL VI.—LIVE AND DEAD STOCK		1,39,000	1,31,000	1,39,000	1,43,272
VII.—COMMUNICATIONS AND BUILDINGS—					
a. Roads and Bridges		1,72,300	1,40,600	1,75,000	1,31,521
b. Buildings		2,11,700	2,08,000	2,25,000	2,09,072
c. Other Works		58,000	24,000	25,000	23,489
TOTAL VII.—COMMUNICATIONS AND BUILDINGS		4,42,000	3,72,600	4,25,000	3,64,082
VIII.—DEMARICATION, IMPROVEMENT AND EXTENSION OF FORESTS—					
a. Demarcation		54,000	29,000	47,000	37,958
b. Compensation for Land and Rights		18,000	19,000	11,000	13,505
c. Surveys—					
(1) Surveys, Local		84,300	31,000	34,000	29,435
(2) Do. India		...	...	...	...
d. Working Plans		1,000	1,000	700	1,033
e. Sowing and Planting		1,16,000	1,32,000	1,90,000	1,83,899
f. Protection from Fire		1,70,300	1,31,000	1,45,000	1,31,510
g. Other Works		1,71,400	1,82,000	1,79,300	1,91,767
TOTAL VIII.—DEMARICATION, ETC.		5,65,000	5,26,000	6,07,000	5,89,107
IX.—MISCELLANEOUS—					
a. Law Charges		1,500	700	1,800	784
b. Other Charges		10,500	15,000	9,700	10,020
TOTAL IX.—MISCELLANEOUS		12,000	15,700	11,000	10,804

## DETAILED ACCOUNT No. 11-B.—FOREST.—Establishments.

(Vide APPENDIX C, PAGE 271.)

SUMMARY.			Budget Estimate, 1914-1915.	Revised Estimate, 1913-1914.	Budget Estimate, 1913-1914.	Accounts, 1912-1913.
			Rs.	Rs.	Rs.	Rs.
SALARIES	.	.	5,10,000	4,71,000	5,20,000	4,81,795
ESTABLISHMENTS	.	.	6,85,200	6,62,000	6,63,000	6,36,670
Do.	ROYAL BONUS	.	...	12	...	989
Do.	Lump Provision for the additional establishment for the Forest College, Junior Division	.	800	...	...	...
ALLOWANCES	.	.	2,84,000	2,92,988	2,58,000	2,83,639
CONTINGENCIES	.	.	1,31,000	1,45,000	1,12,000	1,45,071
TOTAL			16,11,000	15,71,000	15,53,000	15,48,164

  

Salaries—	Numbers.		DETAILS.				
	1913-1914	1914-1915.					
			SALARIES.				
			(a) Conservators—				
	1	1	1st Grade (1,900)	23,800	81,000	22,800	82,643
	2	2	2nd „ (1,700)	40,800		40,800	
	1	1	3rd „ (1,500)	18,000		18,000	
			(b) Superior Officers—				
			Deputy Conservators—				
	12	12	(1,250)	1,80,000	3,90,000	1,80,000	3,99,152
	...	2	(1,200)	28,800		...	
	2	1	(1,150)	13,800		27,600	
	1	...	(1,100)	...		13,200	
	...	...	(1,050)	...		...	
	1	1	(950)	11,400		11,400	
	1	1	(900)	10,800		10,800	
	1	...	(850)	...		10,200	
	...	3	(750)	27,000		...	
	3	...	(700)	...		25,200	
	...	...	(660)	...		...	
	...	2	(620)	14,880		...	
	2	2	(580)	13,920		13,920	
			Assistant Conservators—				
	3	1	(540)	6,480		19,440	
	...	2	(460)	11,040		...	
	2	...	(420)	...		10,080	
	...	...	(380) (Supernumerary)	...		...	
			Extra Deputy Conservator—				
	1	1	(800)	9,600		9,600	
	...	2	(650)	15,600		...	
	3	...	(625)	...		22,500	
	...	1	(600)	7,200		...	
	1	1	(575)	6,900		6,900	
			Extra Assistant Conservators—				
	1	1	(550)	6,600		6,600	
	...	1	(530)	6,360		6,120	
	1	...	(510)	...		...	
	...	1	(490)	5,880		...	
	5	...	(470)	...		28,200	
	...	2	(450)	10,800		...	
	...	1	(430)	5,160		4,920	
	1	...	(410)	...		...	
	1	2	(390)	9,360		4,680	
	2	...	(370)	...		8,880	
	...	2	(330)	7,920		...	
	2	5	(310)	15,600		7,440	
	7	...	(290)	...		21,360	
	...	2	(270)	6,480		...	
	...	8	(250)	24,000		...	
	...	...	(200)	...		...	
	2	3	Probationary Extra Assistant Conservators (150)	5,400		3,600	
	1	1	Local Allowance (Rs. 100) for the District Forest Officer, North Malabar	1,200		1,200	
	1	1	Local Allowance (Rs. 50) for the Forest Assistant in the Board's Office	600		600	
	2	3	Local Allowance for Extra Assistant Conser- vators in Major Charge Districts	1,800		1,200	
	1	1	Special Veterinary Inspector (200)	2,400		2,400	
	1	1	Special Forest Officer for the Parakkimedi Malialis (350—50—700)	6,240		5,640	
	1	1	Special Deputy Collector to investigate the Forests in the Madura District (250)	3,000		3,000	
	1	1	Local Allowance to Special Deputy Collector to investigate the Forests in the Madura District (100)	1,200		1,200	
			Carried over	5,62,020	4,71,000	5,52,480	4,81,795

DETAILED ACCOUNT No. 11-B.—FOREST—Establishments—*contd.*

(Vide APPENDIX C, PAGE 271.)

Numbers.			Budget Estimate, 1914-1915.	Revised Estimate, 1913-1914.	Budget Estimate, 1913-1914.	Accounts, 1912-1913.
1913-1914.	1914-1915.		Rs.	Rs.	Rs.	Rs.
SALARIES— <i>contd.</i>						
		Brought forward .	5,62,020	4,71,000	5,52,480	4,81,705
		Extra Assistant Conservators— <i>contd.</i>				
...	1	Botany Lecturer, Madras Forest College (70+30) .	1,200	...	...	...
1	1	Officer for the preparation of Special Forest Reference Maps (300) .	3,600	...	3,600	...
...	1	Local Allowance for the Principal, Madras Forest College (150) .	1,800	...	...	...
...	3	Local Allowance for the 3 Instructors .	2,700	...	...	...
...	1	Probationer of Imperial Forest Service (350) .	4,560	...	...	...
		Charge and Personal Allowances .	...	...	3,920	...
			5,75,880	...	5,60,000	4,81,705
		Deduct—Probable Savings .	65,860	...	40,000	...
		TOTAL, SALARIES .	5,10,000	4,71,000	5,20,000	4,81,705
ESTABLISHMENT.						
(c) Subordinate Forest and Depot Establishment—						
158	160	Rangers 8 (150), 16 (125), 24 (100), 39 (80), 41 (60), 32 (50) .	1,53,360	...	1,51,920	...
161	162	Deputy Rangers 24 (40), 72 (35), 66 (30) .	65,520	...	65,160	...
241	242	Foresters 36 (25), 96 (20), 110 (15) .	53,640	...	53,460	...
1,232	1,287	Forest Guards 1 (20), 87 (12), 170 (10), 338 (9), 685 (8), 1 (7), 5 (6) .	1,35,876	...	1,35,396	...
25	28	Rangers 2 (80), 1 (50), Foresters 2 (25), 1 (20), 1 (15), Guards 1 (12), 3 (10), 8 (9), 9 (8) for Parlākimedi Malialis .	5,772	...	5,028	...
Temporary Establishment—						
8	8	6 Rangers for 7 months (50) and 2 Rangers for 5 months .	2,600	...	2,800	...
11	11	Deputy Rangers 1 (35), 10 (30) .	4,020	...	4,020	...
8	10	Foresters 3 (20), 1 (25), 6 (15) .	2,100	...	1,740	...
63	106	Forest Guards 8 (12), 14 (10), 32 (9), 52 (8) .	11,280	...	6,840	...
3	8	Temporary Establishment for Parlākimedi Malialis, Guards 8 (8) .	768	...	336	...
		Stipends for Rangers and Deputy Rangers deputed to the Forest Training College .	20,000	...	30,000	...
		Provision for Vernacular Training School .	9,000	...	11,000	...
6	7	Probationers for the Provincial Forest Service .	7,000	...	7,200	...
		Wound and Local Allowances .	22,500	...	21,000	...
...	46	Reserve Deputy Rangers 7 (40), 21 (35), 18 (30) .	18,660	...	...	...
			5,12,096	4,52,000	4,95,900	4,33,722
(d) Office Establishment—						
Conservators' Establishment—						
35	35	Clerks 4 (100-150), 4 (100), 4 (60-80), 1 (60-90), 1 (50), 4 (30-40), 4 (25-30), 4 (25), 3 (20-50), 2 (20), 1 (20-35) .	23,304	...	22,752	...
34	34	Servants 8 (10), 14 (8), 12 (7) .	3,312	...	3,312	...
2	1	Temporary Draftsman (50) .	600	...	1,200	...
...	1	Veterinary Assistant .	600	...	...	...
Temporary menial establishment for the Vernacular Schools—						
8	8	6 Peons on Rs. 7 for 7 months and 2 on Rs. 7 for 5 months .	364	...	392	...
DISTRICT FOREST OFFICE ESTABLISHMENT.						
Permanent—						
178	192	Clerks 7 (60-70), 10 (50-60), 7 (40-50), 1 (60-4-80), 1 (50), 2 (45), 2 (40), 24 (30-40), 2 (35), 24 (25-30), 2 (25), 26 (30-25), 5 (20-50), 48 (20), 4 (20-35), 18 (20-25) .	69,792	...	63,864	...
33	33	Forest Office Accountants 7 (50-60), 19 (40-50), 7 (30-40) .	17,256	...	16,920	...
131	138	Servants 66 (8), 72 (7) .	12,384	...	11,736	...
Temporary—						
17	19	Clerks 2 (40), 4 (30), 7 (25), 6 (20) .	5,940	...	5,100	...
5	3	Servants 2 (7), 1 (9) .	276	...	432	...
Lump provision for the revision of the establishments of the District Forest offices of Chittoor, Anantapur, North Vellore and Kistna .			...	...	1,026	...
		Carried over .	6,45,924	4,52,000	6,22,634	4,33,722

DETAILED ACCOUNT No. 11B.—FOREST.—Establishments—*contd.*

(Vide APPENDIX C, PAGE 271.)

	Numbers.		ESTABLISHMENT— <i>contd.</i>	Budget Estimate, 1914-1915.	Revised Estimate, 1913-1914.	Budget Estimate, 1913-1914.	Accounts, 1912-1913.
	1913-1914.	1914-1915.		Rs.	Rs.	Rs.	Rs.
			Brought forward	6,45,384	4,52,000	6,22,634	4,33,727
			RANGE AND SUB-DIVISIONAL OFFICE ESTABLISHMENTS.				
<i>Establishments—contd.</i>	158	159	Permanent—				
	84	84	Clerks 151 (20), 8 (15)	37,680		33,060	1,70,095
			Servants 2 (7), 82 (6)	6,072		6,072	
	73	69	Temporary—				
			Clerks 4 (20), 48 (15)	12,444		12,768	32,848
	172	190	Taluk Clerks, 11 (15), 6 (12)	15,024		13,536	
	9	10	Servants 29 (8), 54 (7), 107 (6)				
			Establishment for the Special Forest Officer, Parlakimedi; Permanent Clerk 1 (30—2—40), 1 (25—1—30), 2 (20); Servants 1 (8), 3 (7) and temporary servants 2 (6).	1,704		1,368	
	3	3	Establishment for the Special Deputy Collector to investigate the Forests in Madura District, Clerk 1 (30), Peons 2 (7)	528		528	
			Establishment for the Forest College, Coimbatore—				
	1	1	Sub-Asst. Surgeon (30 + 15)	540		780	
	1	1	Lascar	84		84	
	12	14	Clerks 1 (40—50), 1 (30—40), 1 (20—35), 1 (30), 2 (25); Servants 2 (8), 6 (7).	2,892		2,352	
	2	2	Establishment for the Officer appointed to prepare Special Forest reference maps [Draftsman (30) and Peon (7)]	444	2,10,000	444	
			SPECIAL ESTABLISHMENT FOR THE PROTECTION AND IMPROVEMENT OF RAMPA FORESTS FOR 6 MONTHS.				
	1		Deputy Tahsildar (Rs. 150 + 25 Local Allowance)	1,050			
	1		Peon (8)	48			
	2		Deputy Surveyors (40 + 20 Local Allowance).	720			
	4		Lascars (8)	192			
	1		Revenue Inspector (35 + 15 Local Allowance)	300			
	2		Peons (10)	120			
			FOREST ESTABLISHMENT IN BOARD'S OFFICE.				
	18	18	Permanent—				
			Clerks 1 (125), 1 (80), 1 (70), 1 (60), 1 (50), 1 (40), 2 (35), 1 (30), 2 (25), Typists 2 (20—1—50), Servants 2 (10), 1 (9), 2 (8)	8,184		8,160	
			Wynaad and Local Allowances	5,600		3,100	
			Total	7,39,550		7,04,886	
			Deduct—Probable Savings	54,350		41,886	
			TOTAL, ESTABLISHMENT	6,85,200	6,62,000	6,63,000	6,36,670
			ALLOWANCES.				
<i>Allowances</i>			Grain Compensation Allowance	44,000	45,000	27,000	44,495
			Travelling Allowance—				
			(a) Conservators	10,500	11,000	12,000	10,165
			(b) Superior Officers	60,000	60,000	58,000	59,798
			(c) Subordinate Forest and Depot Establishments	1,27,500	1,34,000	1,21,000	1,27,222
			(d) Office Establishments	42,000	42,988	40,000	41,959
			TOTAL, ALLOWANCES	2,84,000	2,92,988	2,58,000	2,83,639
			CONTINGENCIES.				
<i>Contingencies—</i>			(a) Rents, Rates and Taxes	8,000	8,000	7,000	8,071
			(b) Service Postage and Telegram Charges	40,000	40,000	40,000	40,967
			(c) Telephone Charges	700	700	700	197
			(d) Sundries—				
			Purchase and Repair of Furniture	7,400		7,400	10,389
			Uniforms	15,000		4,000	20,353
			Warm Clothing	8,000		2,300	7,414
			Landing and Shipping Charges				180
			Office Expenses	21,000		20,600	22,069
			Tour Charges	22,000		22,200	25,532
			Cleaning Charges	900	96,300	900	686
			Purchase of Books	500		800	1,367
			Medicine	3,400		1,900	5,545
			Hot and Cold Weather Charges	1,000		1,000	632
			Purchase, Repair and Mounting Maps	500		600	1,574
			Remuneration to Copyists and Examiners	100		100	24
			Miscellaneous	3,800		3,700	121
			Deduct—Probable Savings	1,300		1,200	...
			TOTAL, CONTINGENCIES	1,31,000	1,45,000	1,12,000	1,45,071



### MADRAS—EXPENDITURE.

## 12 - REGISTRATION.

PROVINCIAL.	Dr. and Account	Budget Estimate, 1911-1915	Revised Estimate, 1913-1914.	Budget Estimate 1913-1914	Accounts, 1912-1913
		Rs.	Rs.	Rs.	Rs.
Superintendence . . . . .	12A	52,200	53,500	51,000	51,200
District Charges . . . . .	12B	12,51,800	12,22,500	11,95,000	11,94,840
TOTAL . . . . .		12,84,000	12,76,000	12,46,000	12,46,040

DETAILED ACCOUNT No 12A.—REGISTRATION.—Superintendence.

	Numbers		DETAILS	Budget Estimate, 1914-1915		Revised Estimate, 1913-1914		Budget Estimate, 1913-1914		Accounts, 1912-1913	
	1914-15	1913-14		Rs.	Rs.	Ls.	Rs.	Rs.	Rs.	Rs.	Ls.
<b>Salaries—</b>	1	1	Inspector General (1,250) 1st— Pay transferred from 12 B District Charges Inspector of Prison Station Office Personal Assistant Total Allowance of Personal Assistant (50)	15,000		15,000		15,000		15,000	
				3,000		3,870		3,000		3,000	
				600		3,730		2,400		2,100	
				600		600		600		600	
<b>Establishment—</b>	1	1	Manager (150)	1 50	22 800		23,000	1,800	21,000		41
	7	7	Accountants (125) (80) (50) (15)	4 65				4,680			
	11	10	Clerks 1 (100), 1 (90), 1 (70), 1 (60)	6 30				6 600			
	2	2	1 (45), 1 (40), 1 (35), 1 (30), 1 (25)	7 50				860			
	15	15	Typist (2)—1—50	1 70				1,704			
			Servants 1 (11), 1 (10), 1 (10), 1 (8), 1 (6)	60				160			
			Special Additional Establishment								
			Chief Clerk (1) (100)		15 40		17 500		15,601		16
<b>Allowances—</b>			Chief Compensation Allowance	60		0		600		573	
			Travelling Allowance of Chief Clerk	1 00		2 800		4 300		4 211	
			Travelling Allowance of Establishment	2,400		2,500		3,300		3,093	
<b>Supplies and Services—</b>			Purchase and Repair of Office Apparatus for taking fingerprints in Registration Office	1,000	8 200	1,000	6,900	1,000	8,200	1,093	7
<b>Contingencies—</b>			Travelling and Purchase of Stationery	7 00	1,000		1 000		1 000	37	1
			Purchase of Paper					1 50		1,164	
			Postage					20		27	
			Printing	1 20				200		1,118	
			Stationery	1 20				25		90	
			Telephone Charges	11				115		128	
			Travelling Expenses	1				611		639	
			Stationery and Printing	1 20				1 200		1,252	
			Office Expenses	5				550		462	
			Miscellaneous							6	
			Pay of Messengers					96		61	
			Telephone Charges	17				170		126	
					1 80		5,100		1,896		5
									50,700		
									300		
				52,200		53,500		51,000			51

# DETAILED ACCOUNT No 12B—REGISTRATION.—District Charges

*Vide* APPENDIX C, PAGE 272)

	V	b	Budget Estimate, 1914-1915	Revised Estimate, 1913-1914	Budget Estimate, 1913-1914	Accounts 1912-1913
<b>Salaries—</b>						
1	1	1st Grade Registrar (500)	R <sub>s</sub> 6,000	R <sub>s.</sub>	R <sub>s</sub> 6,000	R <sub>s.</sub>
2	2	2nd " (400)	9,600		9,600	
4	4	3rd " (350)	14,800		16,800	
5	4	4th " (300)	14,400		14,400	
5	5	5th " (250)	15,000		15,000	
5	6	6th " (200) (α)	14,200		12,000	
	1	4th Grade Registrar of Provident Insurance Societies (Temporary for one month)	200			
		Local Allowance to the Registrar of Madras-Chingleput and Registrar of Joint Stock Companies (50). Assistant Registrar of Joint Stock Companies for 11 months (50). Temporary Registrar for one month (50)	1,200		600	
			77,400		74,400	
		Deduct—Pay of (1) Registrar Inspector of Registration Offices and (2) Registrar—Personal Assistant shown under 12A Superintendence—Salaries	7,200		5,400	
		Carried over		70,200	69,000	75,000

(a) Includes provision for 11 months only for the Assistant Registrar of Joint Stock Companies.



DETAILED ACCOUNT No 12B—REGISTRATION—District Charges—contd  
(Vide ALLINDIA C, 1AGP-72)

	Numbers			Budget Estimate, 1914-1915		Revised Estimate, 1913-1914		Undert Estimate, 1913-1914		Accounts, 1912-1913	
	1913-1914	1914-1915		Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
			Brought forward		70,200		67,500		69,000		75,061
Salaries—contd			Sub Registrars—								
	21	23	1st Grade (150)	11,100				7,800			
	32	31	2nd „ (125)	31,000				12,000			
	108	115	3rd „ (100)	1,34,000				1,20,000			
	64	69	4th „ (90)	71,520				62,100			
	64	69	5th „ (80)	66,240				61,100			
	64	69	6th „ (70)	57,360				5,760			
	53	57	7th „ (60)	41,040				38,160			
	85	65	8th „ (50)	32,000				54,000			
		8	8th „ (50) for 11 months	4,190				..			
			Total Allowance at Rs 24 Sub Registrars at Manantoddy and Vaythiri at Rs 10 to Sub Registrars at Coonoor and Ootacamund Rs 15 to Sub Registrars at Polavaram, Kodakūnāl, Rameswaram and Hanur, and Rs 7 to the Sub Registrar at Cochin	2,010		54,000		1,860			
	60	60	Probationary Sub Registrars, 36 (20) 24 (15)	12,960				12,960			
			Fix 1 All wage at Rs 10 to Probationary Sub Registrars when in charge of Sub Registry Offices	5,760				5,760			
	6	6	Fixed Allowance at Rs 7 to be paid to 6 <i>ex officio</i> Sub Registrars	504				504			
			Provision for opening new Sub Registry Offices	6,022				10,000			
			Local Provision for Temporary Sub Registrars	18,000				18,300			
				5,57,816		5,31,000		5,38,264		5,09,906	
				6,28,046				6,07,261			
				13,646				6,000			
Establishment—			Deduct—Probable Savings	6,14,400		6,01,500		6,00,964		5,84,967	
			Establishment of the registry of Joint Stock Companies								
			1 Head clerk 1 (120—5—150) clerks 1 (80) 1 (70), 1 scribe 1 (20—1—5) (for 11 months)	3,190							
			3 Servants 1 (12), 1 (10), 1 (8) for 11 months	330							
			District Registrar Establishment								
	20	20	Clerks 1 (50) 1 (10) 1 (35), 1 (30) 3 (25) 6 (20) 7 (17½)	5,670				5,670			
	1		1 Apprentice Clerk (10)	120				120			
	7	6	Servants 1 (12), 1 (10) 3 (5) 1 (7)	638				720			
		2	Temporary Clerks (40), (20) (for one month)	60							
		1	Temporary Servant (8) (for one month)	8							
			Districts								
	243	238	Clerks 1 (10) 17 (10), 17 (15) 17 (30) 1 (5) 11 (10) 1 (17) 11 (1) 8 (14)	66,912				68,070			
	27	27	Apprentice Clerks (10)	3,210				3,240			
	104	101	Servants 17 (12) 17 (10) 27 (8), 12 (7) 1 (6)	10,680				10,680			
			Sub Registrars' Establishment—								
			Presidency Town								
	7	7	Clerks 2 (25), 1 (20), 2 (17½)	1,740				1,740			
	5	5	Servants 2 (8), 3 (7)	444				444			
			Districts								
	1 280	1 319	Clerks 105 (25), 253 (20) 262 (17½), 365 (15), 321 (14), 6 (20—1—25)	2,68,578		(a) 446,000		2,62,212		(a) 444,890	
	..	27	Clerks 12 (20), 1 (17½), 4 (15), 10 (14) for 11 months	5,033							
		2	Clerks 1 (25), 1 (17½) for 1 month	48							
			Local Allowance of Rs 10 to the Clerk at Coonoor in the Nilgiri District and Rs 7½ to each of the first Clerks at Manantoddy and Vaythiri of Rs 7 to each of the Second Clerks at the latter stations, and of Rs 5 to the first Clerk at Coonoor, and to each of the two Clerks at Ootacamund and to each of the Clerks at Kodakūnāl, Shevroy Hills, Polavaram and Rameswaram, of Rs 4 to the first Clerk at Hanur, of Rs 3½ to the second Clerk at Coonoor and of Rs 3 each to the second Clerk at Hanur and to the Sub-Registrar's Clerk at Cochin	1,050				1,014			
	943	961	Servants 3 (12), 2 (8) 431 (7) 312 (6), 63 (5)	75,672				74,256			
		19	Servants 8 (7), 11 (6) for 11 months.	1,342				..			
			Local Allowance of Rs ½ to each of the Peons at Manantoddy and Vaythiri of Rs 2½ to the Night Watchman and Sweeper at these stations, of Rs 2 to each of the Peons and the Night Watchmen and Sweepers at Kodakūnāl, Polavaram, Ootacamund, Coonoor, Rameswaram and Hanur, of Rs 2 to the Peon at Shevroy Hills and of Rs 1 to each of the Peon and the Night Watchman and Sweeper at Polavaram	480				480			
			Water allowance of Rs 1 to the Peon and to the Night Watchman and Sweeper of the Sub-Registrar's Office at Cochin	24				24			
			Carried over	4,45,252	6,14,400	1,46,000	6,01,500	4,28,670	6,00,964	4,44,880	5,84,967

(a) Includes all local allowances under District charges.

DETAILED ACCOUNT No. 12B.—REGISTRATION.—District Charges—*contd.*

		Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought forward	4,45,252	6,14,400	4,46,000	6,01,500	4,28,670	6,00,964	4,44,880	5,84,907
<i>Establishment—</i> <i>contd.</i>	Lump allotment for the peons required for Temporary Sub-Registrars . . . . .	2,500				2,562		...	31
	Royal Bonus . . . . .	...				...		...	31
			4,47,752		4,46,000		4,31,232		4,44,011
<i>Allowances—</i>	Grain Compensation Allowance . . . . .	53,000		54,000		43,000		53,854	
	Travelling Allowance of Officers . . . . .	13,000		12,500		12,500		12,806	
	Travelling Allowance of Establishment . . . . .	6,900		8,000		6,500		6,665	
	Conveyance Allowance . . . . .	60		45		60		40	
	Commission to the Sub-Registrar of Nugur . . . . .	84		3		84		...	
	Commission to the Clerk of the Sub-Registrar of Nugur . . . . .	60		2		60		4	
			73,104		74,550		62,204		73,304
<i>Supplies and</i> <i>Services—</i>	Remuneration for the Service of Females . . . . .	1,000		1,200		900		1,112	
	Petty Construction and Repairs . . . . .	6,000		6,000		6,000		4,331	
	Station-Writing and Copying . . . . .	32,000		33,000		35,000		31,642	
			39,000		40,200		41,900		37,083
<i>Contingencies—</i>	Purchase and Repair of Furniture . . . . .	7,000				10,000		5,614	
	Purchase of Books . . . . .	14				...		6	
	Tour Charges . . . . .	950				900		808	
	Hot and Cold Weather Charges . . . . .	900				1,000		503	
	Cleaning Charges . . . . .	470				420		347	
	Rents, Rates and Taxes . . . . .	19,500				18,000		17,684	
	Service Postage and Telegram Charges . . . . .	15,750				15,000		15,619	
	Office Expenses . . . . .	14,500				14,300		12,605	
	Miscellaneous . . . . .					...		1,296	
	Pay of Menials . . . . .	102				...		26	
			59,116		60,250		59,620		54,504
			12,33,372				11,95,920		
	<i>Deduct—Probable Savings</i> . . . . .		1,572				920		
	<b>TOTAL</b> . . . . .		12,31,800		12,22,500		11,95,000		11,94,041

## 13.—INTEREST ON ORDINARY DEBT.

<i>PROVINCIAL.</i>	Detailed Account No.	Budget Estimate, 1914-1915.	Revised Estimate, 1913-1914.	Budget Estimate, 1913-1914.	Accounts, 1912-1913.
		Rs.	Rs.	Rs.	Rs.
Interest on Provincial Advance and Loan Accounts . . . . .	13A	3,24,000	3,22,000	3,26,000	3,17,276

DETAILED ACCOUNT No. 13A.—INTEREST ON ORDINARY DEBT.—Interest on Provincial Advance and  
Loan Accounts.

Class I.  ADVANCES TO CULTIVATORS.	Rate of Interest per cent.	Balance outstand- ing on the 31st March 1915.	Budget Estimate, 1914-1915.		
			Recoveries.	Advances.	Opening Balance.
Loans under the Land Improvement Loans Act— Ordinary Loans . . . . .	6½	Rs. 5,973	Rs. 2,452	Rs. ...	Rs. 8,425
Do. . . . .	4½	24	25	...	40
Loans under Special Well Rules . . . . .	4	3,59,804	36,790	...	3,96,594
Do. do. . . . .	3	5,06,439	51,278	...	5,57,717
Do. the Revised Rules . . . . .	5	5,63,177	1,13,809	...	6,76,986
Do. do. . . . .	6½	18,77,213	1,46,046	3,20,000	17,03,259
Loans under the Agriculturists' Loans Act . . . . .	6½	1,13,239	3,400	...	1,16,639
Do. do. . . . .	5	31,563	52,822	...	84,385
Do. do. . . . .	6½	15,87,158	2,88,328	4,17,000	14,58,486
Do. do. . . . .	3	...	...	...	...
Do. do. . . . .	No in- terest.	...	...	...	...
Total, Advances to Cultivators . . . . .	...	50,44,590	6,94,950	7,37,000	50,02,540
Advances to Co-operative Credit Societies (bearing interest) . . . . .	4	20,880	4,915	...	25,795
Do. do. (free of interest) . . . . .	No in- terest.	500	...	...	500
Total . . . . .	...	21,380	4,915	...	26,295
<b>Total—Class I</b> . . . . .	...	50,65,970	6,99,865	7,37,000	50,28,835

Revised Estimate, 1913-1914.			Accounts, 1912-1913.		
Recover- ies.	Ad- vances.	Opening Balance.	Recover- ies.	Ad- vances.	Opening Balance.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
4,382	...	12,807	3,623	12,395	4,035
49	...	98	396	...	494
38,306	...	4,34,300	45,080	1,787	4,78,193
55,240	...	6,12,957	50,700	7,159	6,56,498
1,13,438	...	7,90,424	1,13,035	4,612	8,98,847
1,39,185	3,72,400	14,70,344	1,28,975	3,31,633	12,67,686
1,753	...	1,21,392	24,185	40,759	1,04,818
52,342	...	1,36,727	70,802	136	2,07,393
3,02,405	3,52,300	14,08,291	2,28,014	4,21,395	12,14,910
...	...	...	...	...	...
...	...	...	156	...	156
7,10,400	7,25,000	49,87,940	6,64,966	8,19,876	48,33,030
5,815	...	31,110	6,110	...	37,220
...	500	...	...	...	...
5,815	500	31,110	6,110	...	37,220
7,15,715	7,25,500	50,19,050	6,71,076	8,19,876	48,70,250

## DETAILED ACCOUNT NO. 13A.—INTEREST ON ORDINARY DEBT.—

	Rate of Interest per cent.	Balance outstanding on the 31st March 1915.	Budget Estimate, 1914-1915.		
			Recoveries.	Advances.	Opening Balance.
		Rs.	Rs.	Rs.	Rs.
<b>Class III.</b>					
Loans to Landholders and Notabilities	4.00				
Court of Wards—Kallikota and Ataguda estates	4.00				
<b>Class IV.</b>					
Loans to Municipalities—	4.00				
Adoni—Plague Expenditure	4.00				
Do. do.	4.25	27,963	2,638		30,601
Do. Water-supply	4.00	97,153	5,108		1,02,261
Bezwada—Water-supply	4.00	1,35,511	3,130		1,38,641
Berhampur—Water-supply	4.00	24,498	919		25,417
Do. do.	4.00	42,869	1,889		44,758
Bellary—Opening of Congested Area	4.00	5,479	1,686		7,165
Calicut {	Construction of a Municipal office	4.00			
	Bridges &c. Extn.	4.00			
	Mappilla Burial-grounds	4.00	3,855		3,855
	Construction of a Market	4.00			
Cannanore—Drainage	4.00				
Chicacole—General Purposes	4.25	61,927	4,227		66,154
Cocanada—Water supply	4.00	11,185	1,325		12,510
Do. do.	4.00	32,106	2,056		34,162
Do. do.	4.00	6,231	327		6,558
Do. Construction of Filter Beds	4.00	39,955	2,851		42,806
Coimbatore—Opening up of certain blocks	4.00				
Coimbatore—Water supply Experiment.	4.25	70,351	4,478		74,829
Conjevernam {	Water supply	4.00	8,076	469	8,545
	Water works	4.00	15,101	725	15,826
	Improvement of Water-works	4.00	3,307	237	3,544
	Water supply	4.00	838	810	1,648
Coonor {	Construction of Vegetable Market	4.50			
	Drainage	4.00	34,991	2,965	37,956
	Water supply	4.00	35,499	2,943	38,442
	Do.	4.00	7,346	525	7,871
Cuddalore {	Acquisition of Land	4.00	4,937	878	5,815
	Construction of Banbury Market	4.25	3,911	395	4,306
Cuddalore—Water-supply	4.00	16,902	1,194		18,096
Hindigul do.	4.00	4,880	529		5,409
Do. do.	4.00	3,672	306		3,978
Do. Extension of Water works	4.00				
Madhavaram—Extension of Water supply	4.00	19,331	1,584		20,915
Madhavaram—Water supply	4.00	3,328	307		3,635
Do. do.	4.00	13,918	1,254		15,172
Madhavaram do.	4.00	59,117	4,917		64,034
Kaveri Municipal Comm.	4.00				
Kaveri—School Building	4.00	7,208	758		7,966
Kannur {	Drainage	4.00			
	Construction of a Vegetable Market	4.25	7,178	2,215	9,393
	Water supply	4.25	23,941	1,997	25,938
	Do.	4.25	1,006	141	1,147
Karnool {	Water supply	4.25	1,554	128	1,682
	Water works	4.00	911	303	1,214
	Do.	4.00	16,200	612	16,812
	Do.	4.00	36,615	1,612	38,227
Koilkand—Water-supply	4.00	3,280	587		3,867
Koilkand—Building	4.00	3,911	148		4,059
Koilkand	4.25	71,863	6,146		78,009
Madura—Water-supply	4.25	16,347	1,134		17,481
Do. do.	4.00	9,298	4,385		13,683
Do. Construction of a General Market	4.00				
Mangalore Plague Expenditure	4.00				
Do. do.	4.00				
Do. do.	4.00				
Do. do.	4.00	5,366	1,217		6,583
Mannargudi Hospital	4.00	1,375	419		1,794
Do. Construction of Vegetable Market	4.00	4,024	913		4,937
Mayavaram Schools	4.25				
Do. Market Sheds	4.25				
Do. School	4.00	3,419	1,055		4,474
Negapatam {	Sanitary Improvements	4.00			
	Do. do.	4.00	17,897	1,435	19,332
	Experimental Pumping Works.	4.00	2,983	239	3,222
	Market	4.00	6,710	1,524	8,234
Negapatam	4.00	3,91,227	14,669		4,05,896
Nellore Water-supply	4.00	75,212	2,112		77,324
Ongole—Acquisition of Land	4.00				
Ootacamund {	Kandal Drainage	4.25			
	Tiger Hill Reservoir	4.00	13,795	1,699	15,494
	South Water-supply	4.25			
	Water-supply	4.00	12,093	1,261	13,354
Palghat—Plague Expenditure	4.00				
Palghat—Improvement of the Victoria College	4.00				
Palghat—Water-supply	4.00	18,797	764		19,561
Periyakulam—Water-supply	4.00	65,947	1,524		67,471
Do. do.	4.00	18,797	764		19,561
Total, Class IV—Carried over		16,26,400	1,03,475		17,29,875



## DETAILED ACCOUNT NO. 13A.—INTEREST ON ORDINARY DEBT.—

	Rate of interest per cent.	Balance outstanding on the 31st March 1914.	Budget Estimate, 1914-1915.		
			Recoveries.	Advances.	Opening Balance.
<b>Class IV—contd.</b>					
Total Class IV—Brought forward		Rs. 16,26,400	Rs. 1,03,475	...	Rs. 17,29,875
Rajahmundry Improvement of Vada Street Block and Provision of House-sites	4-00	5,600	800	...	6,400
Rajahmundry Improvement of Vada Street Block	4-00	78,792	5,618	...	84,410
Salem Water-supply	4-00	3,25,237	7,500	...	3,32,736
Do. do.	4-00	46,211	1,004	...	47,215
Tanjore Water-supply	4-25	63,171	6,316	...	69,487
Do. do.	4-00	15,217	618	...	15,835
Do. Construction of Service Reservoir	4-00	40,373	1,638	...	42,011
Tellicherry Improvement of Hospital	4-00	...	...	...	...
Do. Chali Improvement	4-00	8,041	124	...	8,165
Do. Water-supply	4-25	11,733	1,067	...	12,800
Do. Extension of Water-works	4-25	33,334	3,333	...	36,667
Trichinopoly. Do. Water-works	4-00	16,380	2,008	...	18,388
Do. Do. Water-works	4-00	11,090	1,413	...	12,503
Do. Do. Water-works	4-00	11,280	1,229	...	12,518
Tuticorin Water-supply	4-00	13,060	808	...	14,768
Do. do.	4-00	22,082	2,689	...	24,771
Do. do.	4-00	4,102	374	...	4,476
Vaniyambadi Plague Expenditure	4-00	...	...	...	...
Vellore Water-supply	4-00	1,30,364	8,340	...	1,38,704
Vizagapatam Water-supply	4-25	1,23,364	7,004	...	1,30,368
Do. do.	4-00	2,700	302	...	3,002
Cocanada Municipal Office Building	4-00	10,790	1,127	...	11,917
Do. Bridge over the Salt Creek between Cocanada and Jagannayakpur	4-00	24,154	846	...	25,000
Coonor—Lawley Hospital Building	4-00	20,000	...	...	20,000
Vizagapatam Acquisition of land near the water-work reservoir	4-00	32,500	...	26,500	6,000
Pertiyakulam—Water supply Extension	4-00	18,000	...	18,000	...
Cannanore—Market	4-00	10,000	...	10,000	...
Cochin—Reclamation of the Kelyelli Swamp	4-00	14,080	...	14,080	...
Mayaviam Market	4-10	12,500	...	12,500	...
Do. Town Extension	4-00	20,000	...	20,000	...
Do. Improvement to the High School Buildings	4-00	17,380	...	17,380	...
Tellicherry	...	8,148	307	...	8,455
<b>Total</b>		27,76,992	1,59,239	1,18,460	28,17,771
Chittoor District Board—Building for the office of District Board and the District Board Engineer	4-00	20,000	...	20,000	...
Loans to District Boards—Brook Taluk Board (School Building)	4-00	5,488	975	...	6,463
<b>Total</b>		25,488	975	20,000	6,463
<b>Total, Class IV</b>		28,02,480	1,60,214	1,38,460	28,21,234
<b>Total, Classes I to IV</b>		75,68,150	8,60,079	8,75,460	78,53,069
Loans to Local Boards for Railway Construction—Kistna District Board	4-00	13,62,693	78,576	...	14,41,269
<b>Grand Total</b>		92,31,143	9,38,655	8,75,460	98,44,338
More Balances outstanding (excluding interest-free loans to C.C. Societies).				92,62,000	
Interest payable to Imperial at 3½ per cent. on the Mean Balance				3,24,000	

## 14.—INTEREST ON OTHER OBLIGATIONS.

	Detailed Account No.	Budget Estimate, 1914-1915.	Revised Estimate, 1913-1914.	Budget Estimate, 1913-1914.	Accounts, 1912-1913.
<b>IMPERIAL.</b>		Rs.	Rs.	Rs.	Rs.
Interest on Military Assistant Surgeons' Fund.		14,500	14,800	14,800	14,701
Interest on Forest Officers' Provident Fund		3,700	3,700	3,400	3,679
Interest on Police Officers' Provident Fund		3,000	3,000	3,000	2,951
Interest on General Provident Fund—Civil Officers		1,48,500	1,19,500	1,12,800	92,238
Interest on Cemetery Endowment Fund		400	400	300	410
Interest on Miscellaneous Accounts	14A.	600	500	500	107
Other Miscellaneous Provident Fund		700	700	500	626
Civil Engineers' Provident Fund		8,300	8,400	14,500	8,498
Refunds		300	200	200	547
<b>TOTAL</b>		1,80,000	1,51,000	1,50,000	1,23,757

## DETAILED ACCOUNT NO. 14A.—INTEREST ON OTHER OBLIGATIONS.—Interest on Miscellaneous Accounts

On Land Revenue Collections refunded	400	280	300	9
On Estate of Pagus Petrus	63	63	63	(a) 58
On other Accounts	137	157	137	40
<b>TOTAL</b>	600	500	500	107



## 18.—GENERAL ADMINISTRATION.

	Detailed Account No.	Budget Estimate, 1914-1915	Revised Estimate, 1913-1914	Budget Estimate, 1913-1914	Accounts, 1912-1913
<i>IMPERIAL.</i>		Rs.	Rs.	Rs.	Rs.
Civil Offices of Account and Audit . . . . .	18A	3,90,100	3,89,500	3,56,300	3,45,518
Currency Department . . . . .	18B	61,300	59,500	68,500	58,223
Allowance to Presidency Banks . . . . .	18C	31,000	31,000	31,000	30,788
Royal Visit—Delhi Coronation Durbar . . . . .		...	...	...	-- 14
		4,82,400			
For rounding . . . . .		400		200	
		4,82,800	4,80,000	4,54,000	4,34,515
<i>TOTAL, IMPERIAL.</i>					
<i>PROVINCIAL.</i>					
Salary of the Governor (10,000) . . . . .	18D	1,20,000	1,20,000	1,20,000	1,17,187
Staff and Household of the Governor . . . . .	18E	7,500	76,400	65,400	68,155
Expenditure from Contract Allowances . . . . .	18F	94,000	1,20,000	94,000	1,19,024
Tour Expenses . . . . .	18G	2,160	3,300	5,300	3,872
Executive Council . . . . .	18H	2,13,800	2,12,000	2,13,000	2,16,199
Legislative Council . . . . .	18I	19,700	18,000	20,700	17,355
Civil Secretariats . . . . .	18J	5,61,000	5,77,000	5,60,700	5,48,036
Board of Revenue, Financial Commissioner and Establishments . . . . .	18K	1,85,800	1,90,400	1,85,700	1,96,284
Civil Offices of Account and Audit . . . . .	18L	1,13,700	1,08,500	1,12,700	1,09,657
Royal Visit—Delhi Coronation Durbar . . . . .		...	...	...	4,727
		13,85,600		13,77,500	
For rounding . . . . .		400		500	
		13,86,000	14,26,000	13,78,000	13,99,496
<i>TOTAL, PROVINCIAL.</i>					
<i>TOTAL.</i>		18,63,000	19,06,000	18,32,000	18,34,011

## DETAILED ACCOUNT NO. 18A.—GENERAL ADMINISTRATION.—Civil Offices of Account and Audit.

Number.		DETAILS.	Budget Estimate, 1914-1915		Revised Estimate, 1913-1914		Budget Estimate, 1913-1914		Accounts, 1912-1913	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		<i>IMPERIAL.</i>								
		<i>CIVIL BRANCH.</i>								
<i>Secretaries—</i>										
1	1	Asst. Secy. (2,500)	30,000		31,000		27,000		20,152	
1	1	Deputy Secy. (1,400)	13,200		11,000		12,000		21,066	
2	2	Asst. Secys. (700), (450)	13,800		13,000		10,200		23,679	
1	...	Probationers (300)					3,600			
1	1	Chief Supt. (600)	7,200		8,000		6,800		9,362	
		Charge Allowance			125					
		Relief Compensation Allowance	825		800		1,088		981	
<i>Establishment—</i>		Financial Department officers		65,025	1,100	66,658		6,072	10,662	86,80
10	10	Superintendents 1 (450), 1 (400), 2 (350), 3 (275), 3 (200)	35,700				35,700			
9	9	Assistant Superintendents 6 (150), 3 (125)	15,300				15,300			
154	154	Clerks 4 (125), 13 (100), 20 (80), 26 (60), 40 (50), 41 (40), 40 (30)	1,06,800				1,06,800			
1	1	Shorthand Allowance (30)	360				360			
10	6	Personal Allowance 2 (15), 1 (10), 2 (5), 1 (2)	624				924			
14	14	Reserve Staff 13 (30), 1 (25)	4,980		1,77,172		4,980			
9	9	Apprentices (25)	2,700				2,700			
<i>Servants—</i>										
1	1	Samal (10—1—12)	132				120			
2	2	Binders (10)	240				240			
12	12	Attenders 1 (15), 1 (13), 2 (12), 4 (10), 4 (9)	1,536				1,536			
4	4	Daftaris 1 (14), 1 (13), 2 (10)	552				552			
1	1	Watchmen (8)	384				384			
28	28	Peons 1 (12), 1 (10), 8 (9), 18 (8)	2,856				2,856			
		Lump Provision for Provident Fund Work—Clerks 2 (60), 8 (30), Attender 1 (8)	4,416				4,416			
		Clerks 2 (25) for 2 months for closing and furnishing copies of General Provident Fund Accounts								
		Clerks 3 (15) for 4 months for April returns								
		Clerks 2 (25) for 3 months for opening Gazetted Officers' Audit Registers								
		Clerk 1 for 3 months for opening Salt Audit Registers								
		Clerks 3 for 12 months for copying General Provident Fund lists at Rs. 25								
		Royal Bonus								
<i>Carried over</i>			1,76,580				1,76,868		2,52,691	
			2,41,605		2,43,830		2,37,596		3,39,496	



DETAILED ACCOUNT No. 18A.—GENERAL ADMINISTRATION.—Civil Offices of Account and Audit—*contd.*  
*Vide APPENDIX C, PAGE 258.*

Numbers.			Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			IMPERIAL—contd.							
			Brought forward . . .							
Allowances—			Travelling Allowance . . .	5,000		3,300		5,000		4,915
			Grain Compensation Allowance . . .	2,106		2,170		2,106		2,833
				7,106		5,470		7,106		7,748
Supplies and Services—			Section Writing . . .				50		50	49
Contingencies—			Contingencies of Deputy Accountant-General, Public Works Department . . .	...				...		...
			Purchase and Repair of Furniture . . .	1,600				1,280		1,315
			Purchase of Books . . .	100				100		41
			Subscription to Newspapers . . .	180				150		201
			Hot and Cold Weather Charges . . .	400				200		251
			Rents, Rates and Taxes—Water Tax . . .	170				170		161
			Service Postage and Telegram Charges . . .	6,300				6,000		5,631
			Telephone Charges . . .	870				550		550
			Cleaning Charges . . .	500				500		396
			Tour Charges . . .							
			Binding Charges . . .	2,000				2,300		1,772
			Office Expenses . . .							
			Miscellaneous . . .	...				...		...
			Bonus to Clerks for Budget Work . . .	150				150		150
			Pay of Menials . . .	...				...		...
			Petty Repairs to Buildings . . .	500				1,000		...
			Maintenance of Electric Installation . . .	5,070				2,100		1,917
				17,840		13,950		14,500		12,385
				2,66,551				2,59,252		
			For rounding . . .	49				48		
			TOTAL, CIVIL BRANCH . . .	2,66,600		2,63,300		2,59,300		3,59,675
			PUBLIC WORKS BRANCH.							
Salaries—	1	1	Deputy Accountant-General (1,000) . . .	12,000		11,000		9,600		
	2	2	Assistant Accountants-General (750), (650). . .	16,800		15,750		12,600		
	1	1	Chief Accountant, First Class (600—30—750) . . .	8,640		10,600		8,280		
	...		Presidency House-rent (60) . . .					...		
			Exchange Compensation Allowance . . .	1,238		1,156		...		
				38,678		38,506		30,480		
			ACCOUNTANTS.							
Establishment—	1	1	Accountant—							
			1st Grade (450) . . .	5,400				5,400		
	3	3	2nd Grade 2 (300), 1 (340) . . .	11,280				10,800		
	2	2	3rd Grade (250) . . .	6,000				6,000		
	3	2	4th Grade (200) . . .	4,800				7,200		
	4	2	6th Grade (100) . . .	2,400				4,800		
	2	4	7th Grade (80) . . .	3,840				1,920		
	4	4	Accounts Clerks (40) . . .	1,920				1,920		
				35,640				33,040		
			TEMPORARY ACCOUNTANTS.							
			Accountants . . .	...			...			
			Presidency Allowance . . .	5,400			5,400		5,648	
			Presidency House-rent . . .	2,400			2,400		2,472	
			Local Allowance (40) . . .	...			480		472	
			Conveyance Allowance . . .	...	7,800		...	8,280	...	8,592
			Carried over . . .		82,118		38,506		76,800	8,592

DETAILED ACCOUNT No. 18A.—GENERAL ADMINISTRATION.—Civil Offices of Account and Audit—*contd.*

	Numbers.		IMPERIAL— <i>contd.</i> PUBLIC WORKS BRANCH — <i>contd.</i>	Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
	1913-1914.	1914-1915.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Establishment— contd.</i>	54	54	Brought forward OFFICE.		82,118		38,506		76,800		8,595
			Clerks 1 (120), 3 (100), 6 (75), 7 (60), 13 (50), 10 (40), 5 (30), 9 (20)	32,640				32,040			
	3	3	Type-writing Clerks 1 (35 to 50), 2 (20 to 50)	1,068				1,020			
			Extra provision for absentees at 5 per cent.	330				330			
	2	2	Attenders 1 (15), 1 (12½)	360				360			
	3	3	Muchis 1 (12), 1 (10), 1 (8)	1,596				1,596			
	16	16	Peons 1 (10), 3 (9), 12 (8)								
			Royal Bonus								
			TEMPORARY ESTABLISHMENT.								
			Accounts Clerk for 3 months		35,394		82,158		75,346		
<i>Allowances—</i>			Travelling Allowance	5,000		4,366		3,900			
			Grain Compensation Allowance	954		1,160		854			
			For rounding	...	5,951		5,526		4,854		
					34						
			Deduct—Portion chargeable to—		1,23,500		1,26,200		1,17,000		
			35. Protective Irrigation Works.						5,456		
			42. Irrigation—Major Works—Working Expenses.						3,910		
			45. Civil Works—Imperial						2,316		
			47. Military Works						672		
			49. Capital outlay on Irrigation Works						4,745		
<i>Salaries—</i>			Local Fund Works						931		
			Contribution Works						82		
			Other Works						...		
			Deduct Contribution on account of Audit of Coorg Accounts						2,900		
			For rounding						12		
			TOTAL, PUBLIC WORKS BRANCH		1,23,500		1,26,200		97,000		
			TOTAL IMPERIAL		3,30,100		3,89,500		3,56,300		3,45,518
			PROVINCIAL.								
			LOCAL AND MUNICIPAL DEPT.								
	1	1	Examiner of Local Fund Accounts (200)	7,200		6,100		12,600		12,724	
<i>Establishment—</i>			Local Allowance (200)	2,400		2,260		2,100		2,400	
			Exchange Compensation Allowance.	...	9,600		8,300		788		
	13	13	Superintendent (200)	3,600				3,000		15,788	
			Assistant Inspectors 1 (275), 3 (250), 4 (200), 5 (150)	30,900				22,800			
			Local Allowance.	...				4,980			
	2	1	Clerks—								
	5	2	1st Class (125)	1,500							
	9	3	2nd do. (100)	2,400							
	7	5	3rd do. (80)	3,880							
			4th do. (60)	3,600							
<i>Allowances—</i>			5th do. 6 (50) and 1 (30—50)	4,200							
			6th do. (40)	3,360							
			7th do. (30)	720							
			Local Allowance to 2 Clerks (20) and 13 Clerks (10)	2,040				2,040			
	3	3	Reserve Clerks (30)	1,080				1,080			
	1	1	Apprentice (25)	300				300			
	18	18	Servants 1 (15), 1 (12), 1 (10), 4 (9), 11 (8)	1,932				1,932			
			Temporary (1 Clerk on Rs. 25 for 3 months)	75				75			
			Travelling Allowance	21,400	58,587	21,100	55,000	21,968	51,219	20,507	48,714
			Grain Compensation Allowance	630		600		580		609	
<i>Carried over</i>					22,030		21,700		22,548		21,116
					90,217		85,000		89,555		85,741

DETAILED ACCOUNT No. 18A.—GENERAL ADMINISTRATION.—Civil Offices of Account and Audit—*contd.*

	Numbers.		PROVINCIAL— <i>contd.</i>	Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
	1913-1914.	1914-1915.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Contingencies—</i>			LOCAL AND MUNICIPAL DEPT.— <i>contd.</i>								
			Brought forward		90,217		85,000		89,555		85,741
			Purchase and Repair of Furniture.	75				75		95	
			Purchase of Books	30				30		5	
			Tour Charges	650				680		626	
			Electric Lights and Fans	100				120		98	
			Service Postage and Telegram Charges	1,100				1,136		1,089	
			Office Expenses and Miscellaneous	80				80		68	
			Hot and Cold Weather Charges	...				...		...	
					2,035		2,000		2,121		1,981
<i>Salaries—</i>					92,252				91,676		
			For rounding		...				...		
			Deduct—Probable Savings		952				24		
			TOTAL LOCAL AND MUNICIPAL DEPT.		91,300		87,000		91,700		87,722
			LOCAL AUDIT BRANCH.								
			Outside Audit Department.								
	1	1	Chief Superintendent (450—600). Conveyance Allowance (25)	6,120 300		5,732 300		5,760 300		6,766 274	
					6,420		6,032		6,060		7,040
	1	1	Superintendent (200)	2,400				2,400			
	15	15	Clerks 1 (125), 1 (100), 2 (80), 2 (60), 3 (50), 3 (40), 3 (30)	10,380				11,260			
<i>Establishment—</i>	2	1	Personal Allowance (5)	60				120			
	1	1	Reserve Clerk (30)	360				360			
	1	1	Apprentice (25)	300				300			
	3	3	Peons 1 (9), 2 (8)	300				300			
	1	1	Attender (9)	108				108			
			Temporary Establishment.								
	1	1	Temporary Clerk (80)	960							
			Royal Bonus	...							
					14,868		14,668		14,848		14,177
			Travelling Allowances, Officers	50		30		50		5	
<i>Allowances—</i>			Do. Establishment.	50		30		50		...	
			Grain Compensation Allowance	252		180		252		187	
					352		240		352		192
			Purchase and Repairs of Furniture.	45				45		...	
			Hot and Cold Weather Charges	10				100		...	
			Service Postage and Telegram Charges	5				5		1	
			Purchase of Books	5				5		...	
			Office Expenses and Miscellaneous	10				10		...	
			Maintenance of Electric Installa- tion	60				...		68	
					135		60		165		69
<i>Contingencies—</i>					21,775				21,425		
			Deduct—Probable Savings						880		
			For rounding		25				45		
			TOTAL, OUTSIDE AUDIT DEPT.		21,800		21,000		20,590		21,478
			ATTACHED ESTATE AUDIT ESTABLISHMENT.								
	1	1	Fifth-class Clerk (50)	600		500		504		454	
			Royal Bonus	...		...		...		...	
			For rounding			...	500		500		454
			Grain Compensation Allowance	...		...	...	...	...	...	3
			TOTAL, ATTACHED ESTATE, ETC.		600		500		500		457
<i>Establishment—</i>			TOTAL, PROVINCIAL		1,13,700		1,08,500		1,12,700		1,09,657
			TOTAL		5,03,800		4,93,000		4,69,000		4,55,175
<i>Allowances—</i>											

## MADRAS—EXPENDITURE.

## DETAILED ACCOUNT NO. 18B.—GENERAL ADMINISTRATION.—Currency Department.

Numbers		CURRENCY DEPARTMENT.	Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
		MADRAS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		Account Branch.								
Establishment—	1	Superintendent (200)	2,400				2,400			
	5	Clerks (85), (60), (10), (35), (25)	2,910				2,910			
	6	Servants 1 (14), 1 (12), 1 (10), 1 (9), 2 (8)	732				732			
			6,072				6,072			
	Lost Note Branch.									
	2	Lost Note Writers (50), (25)	900				900			
	1	Servant (8)	96				96			
			996				996			
	Registration Branch.									
	3	Clerks 1 (10), 3 (30), 5 (20)	2,760				2,760			
1	Apprentice (20)	240				240				
2	Servants (10), (9)	228				228				
		3,228				3,228				
Issue Branch.						35,040			33,883	
1	Treasurer (250—10—350)	1,200					4,200			
6	Clerks 2 (40), 1 (30), 3 (20)	2,040					2,040			
6	Servants 2 (14), 2 (12), 1 (10), 1 (9)	852					852			
		7,092					7,092			
Exchange Branch.										
1	Deputy Treasurer (90—6—120)	1,440					1,440			
16	Tellers, Note Examiners and Coin-payers 1 (85), 1 (75), 1 (60), 1 (50), 6 (40), 1 (30), 1 (25), 4 (20)	7,740					7,740			
12	Note Sorters 1 (30), 11 (20)	3,000					3,000			
1	Cashier (60)	720					720			
10	Shroffs 1 (20), 7 (15), 1 (14), 1 (12)	1,812					1,812			
10	Servants 3 (40), 4 (30), 5 (20)	1,980					1,980			
1	Apprentice (20)	240					240			
3	Revenue Clerks (20)	720					720			
	Payal Bhoris	10,752					10,752		15	33,883
Temporary Establishment.										
Clerks, Peons and Assistant Peons				15,000		11,500		18,000		12,718
Allowances—	Travelling Allowance	1,600			1,400		1,400		560	
	Grain Compensation Allowance	3,000			2,000		3,000		3,055	3.62
Supplies and Services—	Remittance Charges including Freight	100			300		100		54	
	Cost of Subs. Types, Stamps, etc.	200			1,200		1,200		283	
Contingencies—	Charges on account of Unlaid for Police Guard	634					634		734	
	Freight on Europe Stores	350					100		288	
	Purchase and Repair of Furniture	693					1,700		1,163	
	Hot and Cold Weather Charges	450					500		399	
	Service Postage and Telegram Charges	2,000					1,700		1,903	
	Telephone Charges	188					188		187	
	Office Expenses									
	Miscellaneous	1,275					2,118		1,424	
	Cleaning Charges	120					120		4	
	Purchase of Periodicals						40		110	
	Maintenance of Electric Installation	900					1,300		893	
	Rents, Rates and Taxes								541	
	Tour charges	650								
				7,260		7,160		8,700		7,640
		For rounding						66,540		
								40		
TOTAL			61,300		59,500		66,500		58,222	

## DETAILED ACCOUNT NO. 18C.—GENERAL ADMINISTRATION.—Allowances to Presidency Banks.

		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Allowances—</i>	Allowance to the Bank of Madras for General Treasury Duties	12,000		12,000		12,000		12,000	
	Allowance for Public Debt Office Duties	18,600		18,600		18,600		18,421	
			30,600		30,600		30,600		30,421
<i>Contingencies—</i>	Postage Charges		400		400		400		86
	<b>TOTAL</b>		31,000		31,000		31,000		30,786

## DETAILED ACCOUNT No. 18D.—GENERAL ADMINISTRATION.—Staff and Household of the Governor.

SUMMARY.			Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SPECIAL GRANT ON ACCOUNT OF HIS EXCELLENCY THE GOVERNOR'S VISIT TO SIMLA			...	...	7,000	...	...	...	...	...
PRIVATE SECRETARY TO HIS EXCELLENCY THE GOVERNOR			25,490	...	28,000	...	24,570	...	30,077	...
MILITARY SECRETARY TO HIS EXCELLENCY THE GOVERNOR			9,650	...	4,300	...	5,200	...	...	...
AIDE-DE-CAMP TO HIS EXCELLENCY THE GOVERNOR—HILL JOURNEY ALLOWANCE			...	...	...	...	510	...	615	...
HONORARY INDIAN AIDE-DE-CAMP TO HIS EXCELLENCY THE GOVERNOR—HOUSE-RENT ALLOWANCE (50) AND OTHER ALLOWANCES.			1,600	...	...	...	...	...	...	...
HIS EXCELLENCY THE GOVERNOR'S BAND			14,512	...	14,300	...	13,289	...	12,927	...
MAINTENANCE OF MOTOR-CARS			3,600	...	3,600	...	3,600	...	3,600	...
SURGEON TO HIS EXCELLENCY THE GOVERNOR			13,390	...	13,090	...	13,090	...	12,308	...
GOVERNMENT HOUSE DISPENSARY			6,264	...	6,110	...	5,134	...	6,628	...
For rounding			74,506	6	...	...	65,393	7	...	...
TOTAL			...	74,500	...	76,400	...	65,400	...	66,155

  

	Numbers.		DETAILS.							
	1913-1914.	1914-1915.								
Salaries—	1	1	Private Secretary (1,500)*	17,280	...	17,280	...	17,280	...	...
	1	...	Exchange Compensation Allowance.	1,080	...	1,080	...	1,080	...	...
Establishment—	1	1	Superintendent (120—10—200)	1,560	18,360	18,360	18,360	18,360	18,360	18,360
	2	2	Clerks (75—5—100), (50—2—70).	1,584	...	...	...	...	...	...
	1	1	Recordkeeper (25—2—35)	224	...	...	...	...	...	...
	1	1	Personal Allowance (3)	36	...	...	3,714	...	...	...
	1	1	Muchi (12½)	150	...	...	...	...	...	...
	3	3	Peons (11), (10), (9)	360	...	...	...	...	...	...
	1	1	Short-hand clerk (80)	960	...	...	...	...	...	...
Allowances—	...	...	Do. allowance (40)	480	5,454	4,500	3,714	...	6,676	...
	...	...	Hill Journey Allowance	200	...	150	200	...	131	...
	...	...	Travelling Allowance	600	...	1,360	300	...	667	...
	...	...	Grain Compensation Allowance	...	...	80	90	...	86	...
Supplies and Services— Contingencies—	...	...	Cost of indented Europe Stores	...	800	1,590	590	...	884	...
	...	...	Purchase and Repairs of Furniture.	200	...	...	100	...	355	...
	...	...	Purchase of Books	10	...	...	10	...	25	...
	...	...	Tour Charges	50	...	...	50	...	33	...
	...	...	Service Postage and Telegram Charges	500	...	...	1,000	...	694	...
	...	...	Telephone Charges	...	...	...	2,000	...	2,620	...
	...	...	Rents, Rates and Taxes	5	...	...	10	...	2	...
	...	...	Office Expenses and Miscellaneous	153	...	...	152	...	174	...
	...	...	Cleaning Charges	...	...	...	...	...	...	...
	...	...		...	918	3,550	3,322	...	3,903	...
	...	...		...	25,532	...	1,416	...	...	...
	...	...	Deduct—Probable Savings.	...	42	...	...	...	...	...
	...	...	TOTAL, PRIVATE SECRETARY TO H.E. THE GOVERNOR	...	25,490	28,000	24,570	...	29,823	...
Establishment—	1	1	MILITARY SECRETARY TO H.E. THE GOVERNOR.	...	...	...	...	...	...	...
	...	...	Manager (200)	2,400	...	...	...	...	...	...
	...	...	Exchange Compensation Allowance.	150	...	...	...	...	...	...
	1	1	Cashier (70)	840	...	...	...	...	...	...
	2	2	Clerks (40—5—75)	1,260	...	...	4,950	...	...	...
	1	1	Clerk (25)	300	...	...	...	...	...	...
	1	1	Muchi (10½)	126	...	...	...	...	...	...
Allowances—	2	1	Peons (8)	96	5,172	4,000	4,950	...	254	...
	...	...	Hill Journey Allowance	...	...	...	250	...	...	...
	...	...	Travelling Allowance.	...	...	270	...	...	...	...
Supplies and Services— Contingencies—	...	...	Grain Compensation Allowance	56	56	300	250	...	254	...
	...	...	Cost of indented Europe Stores	...	...	...	...	...	...	...
	...	...	Purchase and Repairs of Furniture.	250	...	...	...	...	...	...
	...	...	Purchase of Books	10	...	...	...	...	...	...
	...	...	Tour Charges	50	...	...	...	...	...	...
	...	...	Service Postage and Telegram Charges	500	...	...	...	...	...	...
	...	...	Telephone Charges	3,500	...	...	...	...	...	...
	...	...	Rents, Rates and Taxes	10	...	...	...	...	...	...
	...	...	Office Expenses and Miscellaneous	...	...	...	...	...	...	...
	...	...	Pay of menials	102	4,422	...	...	...	...	...
	...	...	Deduct—Probable Savings	...	...	...	...	...	...	...
	...	...	TOTAL, MILITARY SECRETARY TO H.E. THE GOVERNOR	...	9,650	4,300	5,200	...	254	...

## DETAILED ACCOUNT No. 18D.—GENERAL ADMINISTRATION.—Staff and Household of the Governor.

	Numbers.			Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
	1913-1914.	1914-1915.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
H.E. THE GOVERNOR'S BAND.											
Establishment—	1	1	Superintendent (220 to 270 + 60)	3,960				3,240		10,881	
	1	1	Bandmaster Sergeant (50—4—70)	696				648			
	3	3	Private and Senior Musicians 3 (35 to 45)	1,476				1,380			
	4	4	Private and 1st-class Musicians 4 (30—2—35)	1,596				1,548			
	1	1	Private and 2nd-class Musicians (25 to 30)	1,344				1,296			
	4	4	Private and 3rd-class Musicians (20 to 25)	1,068				1,020			
	6	6	Private and Ordinary Musicians 6 (15 to 20)	1,260				1,188			
	2	2	Pupils or Boys (10)	252				252			
		Royal Bonus	...				...				
				11,652		11,600		10,572			10,381
Allowances—			Family Allowance to European Women at Rs 5 each per mensem.	...							
			Family Allowance to East-Indian Women 1 (3)	...							
			Allowance to East-Indian Children 6 (2)	...							
			Grain Compensation Allowance	510		510		537		464	461
Supplies and Services—			Compensation in lieu of Rice	...	540		540		537		
			Subscription to Music	550				550		586	
			Clothing and Bedding	1,500				1,500		1,410	
			Oil	220				80		86	
		Barnack Furniture and Miscellaneous	50				50		...		
Contingencies—			Rents, Rates and Taxes		2,320		2,160		2,180		2,082
					...						
			TOTAL, H.E. THE GOVERNOR'S BAND		14,512		14,300		13,289		12,927
SURGEON TO HIS EXCELLENCY THE GOVERNOR.											
Salary—	1	1	Salary (1,000)	12,000		12,000		12,000		10,989	
			Exchange Compensation Allowance	750		750		750		683	
Allowances—			Hill Journey Allowance	300	12,750	180	12,750	340	12,750	133	11,622
			Travelling Allowance	300		160		...		553	
					640		340		340		686
			TOTAL, SURGEON TO HIS EXCELLENCY THE GOVERNOR		13,390		13,000		13,000		12,308
GOVERNMENT HOUSE DISPENSARY.											
Salaries—	1	1	Military Assistant Surgeon (150)	1,800		1,720		1,800		1,902	
			Staff Allowance (30)	360		360		360		360	
			Local Allowance (50)	600		600		600		600	
Establishment—	1	1	Compounder * (12—20)	144	2,760	144	2,680	144	2,760	319	2,867
	1	1	Native Nurse (15—25)	204		192		192			
Allowances—			Royal bonus	...	348	...	336	...	336		310
			Travelling Allowance	...		...		...		14	
			Grain Compensation Allowance	54		36		36		34	
Supplies and Services—			Medicines supplied by the Military Department	1,600				600		2,077	
			Country Medicines	300				300		300	
			Hospital Necessaries	150				150		106	
			Bedding and Clothing	500				500		481	
			Dieting Charges		2,550		2,550		1,550		2,961
Contingencies—			Purchase of Books	100				...		107	
			Purchase and Repairs of Furniture	...				...		...	
			Tour Charges	72				72		10	
			Service Postage and Telegram Charges	20				20		10	
			Office Expenses	120				120		131	
			Cleaning Charges	84				84		87	
			Miscellaneous	...				...		...	
			Pay of Menials	156				156		91	
					552		508		452		486
		TOTAL, GOVERNMENT HOUSE DISPENSARY		6,264		6,110		5,134		6,628	

\* The increment is quinquennial.

## DETAILED ACCOUNT No. 18E.—GENERAL ADMINISTRATION.—Expenditure from Contract Allowance.

	Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Household Charges . . . . .	60,000				60,000		92,907	
Tour Charges . . . . .	10,000				10,000		3,420	
Hill Journey Allowances . . . . .	7,000				7,000		5,760	
Hill Journey Charges . . . . .	17,000				17,000		16,937	
<b>TOTAL</b>		94,000		1,20,400		94,000		1,19,024

## DETAILED ACCOUNT No. 18F.—GENERAL ADMINISTRATION.—Tour Expenses.

Allowances—	Travelling Expenses of His Excellency the Governor's Staff . . . . .	...	...	3,000	1,642	
Supplies and Services—	Camp Equipment of His Excellency the Governor . . . . .	3,060	3,300	2,300	2,230	
	For rounding . . . . .	40				
	<b>TOTAL</b>		3,100	3,300	5,300	3,872

## DETAILED ACCOUNT No. 18G.—GENERAL ADMINISTRATION.—Executive Council.

	Numbers.								
	1913-1914.	1914-1915.							
Salaries—	3	3	Members of Council (5,333-5-4) . . . . .	1,92,000	1,92,000	1,92,000	1,92,000	1,96,818	
Establishment—	2	2	Clerks (40), (30) . . . . .	840		840			
	2	2	Shorthand Allowance (15-40) . . . . .	720		480			
	1	1	Council Dubash (24) . . . . .	288		240			
	6	6	Chobdars 3 (14), 3 (13) . . . . .	972		828			
	9	9	Peons 3 (12), 6 (11) . . . . .	1,324		1,008			
	6	6	Peons (10) . . . . .	720		576			
	3	3	Coachmen (9) . . . . .	324		324			
			Personal Allowance to Council Dubash (5) . . . . .	60		60		60	
Allowances—			Travelling Allowance . . . . .	4,000	5,148	4,460	4,356	4,262	
			Hill Journey Allowance . . . . .	3,000		3,500	5,000	2,788	
			Grain Compensation Allowance . . . . .	...		2,500	3,000	2,942	
Supplies and Services—			Cost of Circulation Carts . . . . .		7,000	6,540	8,400	6,229	
Contingencies—			Service Postage and Telegram Charges . . . . .	2,500			1,500	2,271	
			Circulation Contingencies . . . . .	3,000			2,500	2,669	
			Rents, Rates and Taxes . . . . .	52			52	48	
			Telephone Charges (Ootacamund and Madras) . . . . .	1,000			1,000	889	
			Purchase and Repairs of Furniture . . . . .	1,000			1,500	86	
			Purchase of Books . . . . .	...			...	11	
			Tour Charges . . . . .	300			300	297	
			Office Expenses and Miscellaneous . . . . .	2,000			2,000	1,836	
				9,852		9,000	8,852	8,890	
			For rounding . . . . .		2,14,000		2,12,608		
			Deduct—Probable Savings . . . . .		200		800		
			<b>TOTAL</b>		2,13,800	2,12,000	2,13,000	2,16,199	

## DETAILED ACCOUNT No. 18H.—GENERAL ADMINISTRATION.—Legislative Council.

Allowances—			Travelling Allowance of Non-official Members . . . . .		14,000	12,000	12,000	11,477	
Supplies and Services—			Shorthand Reporting Charges of Official Report . . . . .		5,300	5,300	5,000	5,295	
Contingencies—			Tour Charges . . . . .	60			60	11	
			Purchase and Repairs of Furniture . . . . .	50			50	156	
			Office Expenses . . . . .	20			20	321	
			Miscellaneous . . . . .	70			50	95	
			Purchase of Books . . . . .	200			3,500	...	
					400	700	3,680	583	
			For rounding . . . . .				20,680		
			<b>TOTAL</b>		19,700	18,000	20,700	17,355	



## DETAILED ACCOUNT No. 181.—GENERAL ADMINISTRATION.—Civil Secretariats.

SUMMARY.			Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CHIEF SECRETARIAT . . . . .			2,63,900		2,58,000		2,55,000		2,53,817	
TRANSLATORS' DEPARTMENT . . . . .			41,157		39,570		43,529		40,753	
REVENUE DEPARTMENT . . . . .			1,21,000		1,23,400		1,18,460		1,14,925	
LOCAL AND MUNICIPAL AND EDUCATIONAL AND LEGISLATIVE DEPARTMENTS . . . . .			1,06,500		1,21,630		1,14,900		1,12,872	
CHARGES COMMON TO ALL CIVIL SECRETARIATS . . . . .			29,890		34,400		28,810		26,669	
			5,61,447				5,60,699			
For rounding . . . . .			447				1			
TOTAL . . . . .				5,61,000		5,77,000		5,60,700		5,49,000

	Numbers.		DETAILS.									
	1914-1915.	1913-1914.										
CHIEF SECRETARIAT.*												
Salaries—	1	1	Chief Secretary (3,750) <sup>1</sup> . . . . .	43,200		43,800		43,200		43,190		
	1	1	Under Secretary (1,000) <sup>1</sup> . . . . .	11,520		11,400		11,520		11,063		
			Assistant Secretary (800) . . . . .	9,600		6,400		...		...		
	1	1	Officer employed on special duty on the Annual Administration Re- port (500 + 200) <sup>1</sup> (3 months) . . . . .	2,189		2,189		2,189		2,382		
	1	1	Registrar (400—20—500) . . . . .	4,800		3,140		7,440		8,280		
	4	4	Exchange Compensation Allowance. Officer on Special duty . . . . .	3,543		3,563		3,537		3,939		
			Deputy Secretary (Temporary) (900 + Acting Allowance 600 + Reputation Allowance 300) <sup>1</sup> . . . . .	...		52		...		6,391		
Establishment—				20,736		20,736		20,736		22,129		
					95,588		91,280		88,023		97,500	
	1	1	Senior Superintendent (275—20— 375) . . . . .	3,780				3,540				
	12	12	Superintendents (175—20—275), 2 (250), 4 (200), 5 (150) . . . . .	27,660				27,420				
	34	34	Clerks (Upper Division) 5 (120), 7 (100), 8 (80), 6 (60), 8 (40) . . . . .	31,440				31,440				
	18	18	Clerks (Lower Division) (80), (70), (60), 2 (55), 2 (50), 3 (35), (40), 3 (35), 2 (30), 2 (25) . . . . .	9,720				9,480				
	1	1	Cash-keeper (40—5—70) . . . . .	588				552				
	7	7	Type writing Clerks (20—1—50) . . . . .	2,712				2,412				
	3	3	Shorthand Allowance (15—10) . . . . .	840				840				
	1	1	Allowance to French Translator (40) Personal Allowance 3 (3) . . . . .	480				480				
				108				...				
	10	10	Attendants (24), (18), 2 (17), 2 (16), 2 (15), 5 (14), 4 (13), 2 (12) . . . . .	3,408				2,928				
	20	33	Duffadar (24); Peons 4 (12), 10 (11), 18 (10) . . . . .	4,344				3,120				
			Royal Bonus . . . . .	...				...		5		
			Temporary Establishments.		85,080		82,246		82,212		78,400	
	2	4	Temporary Establishment for the Deputy Secretary, 4 Peons (16) . . . . .	480				384		384		
	Administration Report (3 months)—											
	1	1	Clerk (100) . . . . .	300				300				
	1	1	Peon (10) . . . . .	30				24		263		
	Establishment for the Financial Department (4½ months)—											
	2	2	Superintendents (150) . . . . .	1,350				1,350				
	3	3	Accountants (60) . . . . .	810				810				
	Temporary Establishment for Ooty Season.											
	1	1	Temporary Peon at Ooty on Rs. 8. Hill Journey Allowances . . . . .	50		3,020	18,300	2,918	2,918	18,622	3,500	
Allowances—		Travelling Allowance and Tentage . . . . .	20,000			300		1,000	727			
		Grain Compensation Allowance . . . . .	1,000			1,400		1,500	1,439			
			...		21,000		20,000	18,800		20,500		
Supplies and Services—		Freight on Europe Stores . . . . .						...				
		Cost of indented Europe Stores . . . . .						...				
								...				
Carried over . . . . .				2,04,688		1,96,444		1,92,552		2,00,100		

\* The expenditure is controlled by the Chief Secretary to Government.



DETAILED ACCOUNT No. 18I.—GENERAL ADMINISTRATION.—Civil Secretariats—*contd.*

	Numbers.			Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.		
	1913-1914.	1914-1915.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
CHIEF SECRETARIAT— <i>contd.</i>												
			Brought forward .		2,04,688		1,96,444		1,92,552		2,00,111	
Contingencies—			Purchases and Repair of Furniture.	1,500				1,500		1,500		
			Telephone Charges . . . . .	800				800		1,517		
			Purchase of Books . . . . .	1,500				1,500		497		
			Tour Charges . . . . .	4,500				2,500		4,753		
			Hot and Cold Weather Charges . .	70				50		68		
			Service Postage and Telegram Charges . . . . .	7,000				7,000		5,001		
			Rents, Rates and Taxes . . . . .	10				10		24		
			Office Expenses . . . . .	1,800				3,800		1,122		
			Miscellaneous . . . . .	890				800		502		
					17,980		20,956		17,960		14,984	
MADRAS RECORD OFFICE.												
Salaries—	1	1	Curator (500—50—1,000) . . . .	8,400		7,794		7,800		7,194		
			Exchange Compensation Allowance.	525		487		488		450		
			Local Allowance (100) . . . . .	1,200		1,200		1,200		1,200		
				10,125		9,481		9,488		8,844		
Establishment—	1	1	Superintendent (250) + 25 Personal Allowance . . . . .	3,300				3,000				
	14	14	Clerks 1 (150—10—200), 3 (120— 5—150), 3 (80—5—120), 4 (50—5 —80), 2 (30—4—50), 1 (30—3 —80) . . . . .	15,348				14,664		20,695		
	2	2	Type-writing Clerks (20—1—35). .	600				588				
	14	14	Attenders 1 (17), 1 (15), 2 (14), 3 (13), 3 (12), 4 (11) . . . . .	2,148				1,920				
	1	2	Durwan (15), Assistant Durwan 1 13) . . . . .	336				180				
	3	2	Peons 1 (11), 1 (10); Boy Mes- senger 1 (6) . . . . .	324				312				
			Royal Bonus . . . . .	...		...		...		5		
					22,056		21,746		20,664		20,700	
	TEMPORARY ESTABLISHMENTS.											
	Press List.											
	1	1	Clerk 1 (60) . . . . .	720				720				
	2	2	Clerks (50) . . . . .	720				720				
	1	1	Attender (10) . . . . .	120				120				
			Establishment for Arranging and Mending Records—									
	2	2	Attenders (10) . . . . .	240				220		2,936		
			Establishment in connection with the translation of Ranga Pillai's Diary—									
	1	1	Clerk (50) . . . . .	600				1,080				
	1	1	Type-writing Clerk (20—1—35) . .	264				180				
					2,664		2,773		2,990		2,936	
Allowances—			Grain Compensation Allowance . .	595		560		450		492		
			Travelling Allowance of Officers . .	500				1,000				
			Travelling Allowance of Establish- ment . . . . .	50		450		200		479		
					1,145		1,010		1,650		971	
Supplies and Services—			Electric fans and lights . . . . .		1,800		1,800		2,000		1,513	
Contingencies—			Cleaning Charges (Scavenging and Sweeping) . . . . .	132				132		132		
			Purchase and Repair of Furniture.	300				1,700		294		
			Telephone Charges . . . . .	200				200		75		
			Purchase of Books . . . . .	300				300		278		
			Tour Charges . . . . .	...				100		...		
			Hot and Cold Weather Charges . .	100				100		35		
			Service Postage and Telegram Charges . . . . .	200				200		60		
			Rents, Rates and Taxes . . . . .	2,300				4,100		2,288		
			Office Expenses . . . . .	500				1,000		596		
			Miscellaneous . . . . .	100				100		...		
					4,132		3,790		7,932		3,758	
					2,64,590				2,55,236			
					690				236			
			For rounding . . . . .									
			TOTAL CHIEF SECRETARIAT . . . .		2,63,900		2,58,000		2,55,000		2,53,817	

DETAILED ACCOUNT No. 18-I.—GENERAL ADMINISTRATION.—Civil Secretariats—*contd.*

	Numbers		Budget Estimate, 1914-1915.	Revised Estimate, 1913-1914.	Budget Estimate, 1913-1914.	Accounts, 1912-1913.
	1913-1914.	1911-1913.	Rs.	Rs.	Rs.	Rs.
<b>TRANSLATORS' DEPARTMENT.</b>						
<b>TAMIL, TELUGU, MALAYALAM AND CANARESE TRANSLATORS' DEPARTMENTS.</b>						
<i>Salaries—</i>	4	4		14,640	14,440	15,000
						15,561
<i>Establishment—</i>	4	4	6,420	5,820	6,420	5,804
	8	8	4,920		5,160	
	1	1	240		180	
	1	1	252		240	
	4	4	468	5,910	372	5,889
			...		84	
			108		...	
			72		...	
			12,480	11,730	12,456	11,800
<i>Allowances—</i>			...	200	...	207
			...	200	...	207
<i>Contingencies—</i>			95		140	105
			150		150	...
			293		300	241
			50		50	48
			42		60	31
			1,680		1,620	1,620
			140		158	125
			45		46	71
			...		72	...
			72		...	...
			2,567	2,590	2,596	2,240
			29,687			
			52			
			29,635	28,960	30,052	29,700
<b>Deduct—Probable Savings</b>						
<b>TOTAL, TAMIL, TELUGU, MALAYALAM AND CANARESE TRANSLATORS' DEPARTMENTS</b>						
<i>Salaries—</i>	1	1	3,600	3,600	3,600	
			2,400	2,400	2,400	
			6,000	6,000	6,000	6,000
<i>Establishment—</i>	1	1	1,260		1,200	
	1	1	960		960	
	1	1	348		300	
	1	1	240		228	
	1	1	360		300	
			...		...	
			36		...	
			3,304	3,000	2,988	2,900
<i>Allowances—</i>			1,500	602	3,500	1,270
			...	108	108	106
			1,500	710	3,608	1,370
<i>Supplies and Services—</i>			200		200	
			200	200	200	
<i>Contingencies—</i>			3		3	...
			75		114	61
			540		540	540
			24		24	66
			6		...	10
			648	700	681	670
			11,552			
			30			
			11,522	10,610	13,477	11,000
<b>Deduct—Probable Savings</b>						
<b>TOTAL, PERSIAN AND HINDUSTANI TRANSLATOR TO GOVERNMENT.</b>						
<b>TOTAL, TRANSLATORS' DEPT.</b>						
			41,157	39,570	43,529	40,763

DETAILED ACCOUNT No. 181.—GENERAL ADMINISTRATION.—Civil Secretariats—*contd.*

	Numbers.			Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
	1913-1914.	1914-1915.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
REVENUE DEPARTMENT.*											
Salaries—	1	1	Secretary (3,125) <sup>†</sup>	36,000		36,000		36,000		35,518	
	1	1	Under Secretary (1,000) <sup>†</sup>	11,520		13,466		11,520		11,957	
	2	2	Exchange Compensation Allowance.	2,320		2,441		2,320		2,357	
	1	1	Registrar (450—40—650)	7,800		9,126		7,800		7,800	
			Personal Allowance of Registrar (50)	600		267		600		355	
					58,240		61,300		58,240		57,987
Establishment—	1	1	Deputy Registrar (275—20—375)	4,020				3,780			
	4	4	Superintendents 1 (250), 1 (200), 1 (175), 1 (150)	9,300				9,300			
	18	18	Clerks, Upper Division, 2 (120), 2 (100), 3 (80), 3 (70), 3 (60), 1 (50), 4 (40)	15,360				15,360			
	1	1	Cash-keeper (40—2—70)	744				720			
	13	13	Clerks, Lower Division, 3 (60), 3 (50), 3 (40), 4 (30)	6,840				6,840		41,347	
	6	6	Typists (20—1—50)	2,256				2,220			
	13	13	Attenders 2 (15), 2 (14), 3 (13), 3 (12), 3 (10)	1,956				1,956			
	24	24	Peons 1 (15), 4 (10), 6 (9), 11 (8); Temporary Peons 2 (8)	2,556				2,556			
			Royal Bonus		43,032		43,920		42,732		41,347
Allowances—			Tentage and Travelling Allowance.	200		200		200		177	
			Hill Journey Allowances	11,500		11,300		10,100		9,178	
			Grain Compensation Allowance	900		900		900		900	
				12,600		12,400		11,200		10,255	
Supplies and Services—			Cost of Indented Europe Stores	...		300		300			
			Remuneration to Copyists and Examiners	...		14					
Contingencies—							314				
			Purchase and Repairs of Furniture.	900				1,060		1,075	
			Purchase of Books	50				50		57	
			Tour Charges	2,000				1,800		1,639	
			Hot and Cold Weather Charges	100				100		47	
			Service Postage and Telegram Charges	2,000				2,000		1,610	
			Telephone Charges	600				600		500	
			Office Expenses	428				378		322	
			Miscellaneous	50				...		86	
					6,128		5,466		5,988		5,336
			TOTAL, REVENUE DEPARTMENT		1,20,000		1,23,400		1,18,460		1,14,925
LOCAL AND MUNICIPAL AND EDUCATIONAL AND LEGISLATIVE DEPTS.†											
Salaries—	1	1	Secretary (2,500) <sup>†</sup>	28,800		35,345		28,800		31,068	
	1	1	Under Secretary (500 + 200)	8,400		8,300		8,400		9,327	
	1	1	Exchange Compensation Allowance.	1,600		2,111		1,600		1,750	
	1	1	Registrar (450—40—650)	5,400		8,346		7,800		7,400	
			Officer on Special duty	...		3,048		...		...	
					44,200		57,650		46,600		49,545
Establishment—	5	5	Superintendents and Deputy Superintendents 1 (250—10—300)								
			1 (250), 1 (200), 1 (175), 1 (150)	12,300				11,640			
	30	32	Clerks, Upper Division, 1 (120 + 5), 1 (120), 4 (100), 5 (80), 4 (60), 2 (40); Lower Division 3 (60), 4 (50), 3 (40), 4 (30), 1 (25); Shorthand Allowance 1 (40), 1 (15)	24,780		43,000		23,100		41,813	
	7	7	Miscellaneous 1 (30—2—70), 6 (20—1—35)	2,532				2,556			
	36	36	Servants: Attenders 2 (15), 2 (14), 4 (13), 4 (12), 4 (10); Peons 1 (15), 3 (10), 6 (9), 10 (8)	4,524				4,524			
Carried over				44,136	44,200	43,000	57,650	41,820	46,600	41,813	49,545

\* The expenditure is controlled by the Secretary to Government, Revenue Department.

† The expenditure is controlled by the Secretary to Government, Local and Municipal, Educational and Legislative Departments.

DETAILED ACCOUNT No 18C—GENERAL ADMINISTRATION—Civil Secretariats—contd

	Number		LOCAL AND MUNICIPAL AND EDUCATIONAL AND LEGISLATIVE DEPTS	Budget Estimate, 1914-1915		Revised Estimate, 1914-1915		Budget Estimate, 1913-1914		Accounts, 1912-1913	
	1913-1914	1914-1915		Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
Establishment— contd			Brought over	14,100	11,200	4,000	57,600	41,820	46,600	41,813	49,545
			PROBABLE DEBIT BALANCE								
			Employment Clerk (80) (60) for 7 months	980							
			Employment Clerk for Legislative work								
	3	3	Clerk for 6 months (25) Clerk for 6 months (20)					360		592	
	2	2	Clerk for 6 months (7)	81				84			
	2	2	Clerk for 6 months (5) (25) } for plague	720		2,000		120		840	
	1	1	Attendant (10) } for plague	120				120			
			For Additional Establishment					8,600			
			Total Bonus		16,400		45,000		51,704		14,21
Supplies and Services— contd			Postage							37	
			Hill Journey Allowance	7,130		5,900		7,580		7,557	
			Travelling Allowance of Officers	60		100		60		16	
			Travelling Allowance of Establishment	25		100		25			
			Grain Compensation Allowance	1,000		1,000		1,000		1,099	
			PROBABLE CREDIT BALANCE								
			Hill Journey Allowance	600		600		620		526	
			Grain Compensation Allowance	5		20		30		1	
					8,850		10,720		9,115		9,260
			Contingencies for Europe Stores							20	
Supplies and Services— contd			Purchase and repairs to Furniture, Bicycles and Typewriting Machines				110				21
			Purchase of Books								
			Light on Europe Stores								
			Hot and Cold Weather Charges	110				110		137	
			Services Postage and Telegram Charges	5,240				5,600		7,205	
			Post Charges	810				701		1,172	
			Other Charges	50				50		66	
			Telephone Charges	50				420		466	
			At the end of the year								
			PROBABLE CREDIT BALANCE								
Establishment— contd			Office of the Municipal Commissioner	300						275	
			Office of the Municipal Commissioner								
			Office of the Municipal Commissioner								
			Office of the Municipal Commissioner								
			Office of the Municipal Commissioner								
			Office of the Municipal Commissioner								
			Office of the Municipal Commissioner								
			Office of the Municipal Commissioner								
			Office of the Municipal Commissioner								
			Office of the Municipal Commissioner								
Establishment— contd			TOTAL LOCAL AND MUNICIPAL ETC DEPARTMENTS		10,000		1,21,630		1,14,900		1,12,872
			CHARGES COMMON TO ALL CIVIL SECRETARIAT								
	1	1	Deputy Secretary (Temporary) (900+Allowance (100)+Deputation Allowance (500)+Exchange or Pension Allowance	20,736		22,770		20,736		20,118	
				1,080		1,216				1,057	
					21,816		23,986		20,786		21,175
	1	1	Clerk (10) to work the new inter communicating Telephone exchange	480				180			
	1	1	Telephone Peon for Office Season (8)	50				50		673	
	1	4	Peons for Deputy Secretary (10)	480				380			
	1	1	Attendant (12)	144							
					1,154		814		914		673
Allowances— contd			Postage								
			Travelling Allowance								
			Grain Compensation Allowance			99		90		88	
			Hill Journey Allowance	200		201		120		167	
					200		300		210		255
			Electric Fans and Lights		4,800		3,400		4,800		2,983
			Postage and Telegram Charges								
			Rents, Rates and Taxes	52				52		52	
			Hot and Cold Weather Charges	500				1,000		352	
			Other Expenses	204				204		204	
Supplies and Services— contd			Telephone Charges	600				300		381	
			Cleaning Charges	594				594		594	
					1,950		5,900		2,150		1,583
					29,920						
			Deduct—Probable Savings		30						
			Total		29,890		34,400		28,810		26,669

REVENUE ACCOUNT No 1-J—GENERAL ADMINISTRATION—Board of Revenue, Financial Commissioner  
and Establishments.

	Numbers			Actual Estimate 1914-1915		Revised Estimate, 1913-1914		Budget Estimate, 1913-1914		Accounts 1912-1913	
	191-1914	1914-1915		Rs	P	Rs	P	Rs	P	Rs	P
<i>Salaries—</i>											
	4		Commissioners of Land Revenue (1,750) <sup>1</sup> , (1,500) <sup>4</sup> , 2 (3,000) <sup>1</sup> .	1,52,640		1,52,640		1,52,640		1,60,157	
			<i>Deduct—</i> Portion debitable to—								
			3 Land Revenue—Survey and Settlement (page 46)	3,160		38,160		38,160		39,939	
			3 Silt (page 56)	38,160		38,160		38,160		39,939	
	1	1	Secretary (1,500—60—1,800) <sup>4</sup> .	76,220		76,320		76,320		80,279	
	1	1	Assistant Secretary (500) transferred from '3 Land Revenue—Charges of District Administration (page 34)	18,062		18,600		17,971		21,812	
			Local Allowance to Assistant Secre- tary (200)	6,000		7,080		8,400		9,648	
	3	3	Exchange Compensation Allowance Charge Allowance	2,400		2,227		2,400		2,400	
				1,370		1,373		4,330		4,733	
<i>Establishment—</i>			Under Commissioners of Land Revenue—		1,07,752		1,08,600		1,09,121		1,18,872
	1	1	First Assistant (500)	6,000				6,000			
	2	1	2nd do (300)	3,600				3,600			
	5	5	Clerks (200) (175) (150) 2 (125)	9,300				9,300			
	12	12	Clerks 3 (100), 3 (80), 3 (70), 3 (60)	11,160				11,160			
	26	26	Clerks 3 (50) 6 (40) 5 (35), 4 (30), 3 (25) 2 (20) 5 (20—1—35)	11,136				10,152			
			Servants—			48,740				49,087	
	1	1	Servant (25—3—40)	480				444			
	3	3	Muchis (15) (12) (10)	444				444			
	10	10	Attenders 2 (14) 2 (12), 2 (10) 2 (9) 3 (8)	1,272				1,272			
	1	1	Janitor (15)	180				180			
	1	1	Dulladar (12)	144				144			
	20	20	Poons 8 (10) 8 (9), 9 (8)	2,688				2,688			
			Temporary Establishment—								
			Clerks and Servants	1,200		700		1,200		536	
	2	2	Special Fund Establishment (50), (20)	960		960		960		1,001	
			Court of Wards Section—								
	1	1	Clerk (100—4—120)	1,344				1,344			
	4	1	Clerks (80—2—90), (70—2—80), (60—2—70), (50—2—60)	3,504				3,528			
	7	7	Clerks (40—2—50), (40—1—35), 3 (25—1—30), 2 (20—1—25)	2,460				2,448			
	1	1	Shorthand Typist (30—2—40)	456		8,600		432		8,330	
	1	1	Typist (20—1—35)	348				336			
			Servants—								
	2	2	Attenders (8—1—14)	312				312			
	1	1	Muchi (10)	120				120			
	3	3	Poons 1 (9), 2 (8)	300				300			
			Royal Bonus							104	
			<i>Deduct—</i> Probable Savings								
					57,408		59,000		56,364		58,836
<i>Allowances—</i>			Travelling Allowance of Officers .	5,200		5,000		5,000		5,295	
			Travelling Allowance of Establishment	1,700		1,800		1,500		1,638	
			Grain Compensation Allowance	1,700		1,760		1,700		1,742	
<i>Supplies and Services—</i>			Remuneration to Copyists and Examiners	70	8,600		8,560	70	8,200	65	8,670
			Repair and Carriage of Tents	100				100		42	
			Cost and Repair of Bicycles	100				100			
			Maintenance of Electric Installation	3,600				3,600		1,665	
			Cost of Indented Europe Stores							447	
			Freight on Europe Stores							18	
<i>Contingencies—</i>			Purchase and Repair of Furniture	400	3,870		5,440	400	3,870	366	2,137
			Cleaning Charges	270				270		264	
			Purchase of Books	20				20			
			Tour Charges	1,500				1,800		1,508	
			Hot and Cold Weather Charges					50			
			Service Postage and Telegram Charges	4,600				4,200		4,325	
			Telephone Charges	240				160		192	
			Office Expenses	1,110				860		1,120	
			Miscellaneous	...				40			
					8,140		8,800		7,800		17,775
			For rounding		1,85,770 30				1,85,655 45		
			<b>TOTAL</b>		<b>1,85,800</b>		<b>1,90,400</b>		<b>1,85,700</b>		<b>1,96,284</b>

## 19A.—LAW AND JUSTICE—COURTS OF LAW.\*

PROVINCIAL.	Detailed Account No.	Budget Estimate, 1914-1915.	Revised Estimate, 1913-1914.	Budget Estimate, 1913-1914.	Accounts, 1912-1913.
		Rs.	Rs.	Rs.	Rs.
High Court . . . . .	19Aa	10,34,000	9,46,800	9,27,000	9,32,497
Law Officers . . . . .	19Ab	2,42,400	2,51,600	2,35,000	2,71,483
Administrator-General . . . . .	19Ac	25,300	20,600	24,000	13,748
Presidency Magistrate's Court . . . . .	19Ad	72,700	76,800	72,800	69,250
Civil and Sessions Courts . . . . .	19Ae	37,22,000	33,68,700	34,42,000	35,30,990
Court of Small Causes . . . . .	19Af	1,03,700	1,04,000	1,05,000	1,04,222
Criminal Courts . . . . .	19Ag	16,93,000	17,16,200	16,66,000	16,14,785
Plendship Examination Charges . . . . .	19Ah	5,500	5,300	5,000	4,570
Refunds . . . . .	19Ai	1,22,200	1,32,000	1,17,000	1,19,757
Lump Provision . . . . .		200		200	
For rounding . . . . .					
<b>TOTAL</b>		<b>70,21,000</b>	<b>69,22,000</b>	<b>65,94,000</b>	<b>66,61,302</b>

\* The expenditure is controlled by the High Court.

## DETAILED ACCOUNT No. 19Aa.—LAW AND JUSTICE—COURTS OF LAW.—High Court.

SUMMARY.	Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
JUDGE . . . . .		5,02,400		4,96,300		1,97,000		4,91,851
REGISTRAR . . . . .	2,21,600		2,31,100		2,24,000		2,28,100	
SECRETARY TO THE RULE COMMITTEE ESTABLISHMENT . . . . .	494		450		482		481	
CROWN OFFICERS . . . . .	6,566		6,500		6,500		6,467	
SHERIFF . . . . .	6,000		6,000		6,000		6,000	
REPORTER . . . . .	8,196		8,010		8,160		7,938	
ACCOUNT DEPARTMENT . . . . .	600		650		600		668	
COPYISTS' ESTABLISHMENT . . . . .	5,334		4,890		4,270		4,582	
ALLOWANCES . . . . .	200		300		200		238	
SUPPLIES AND SERVICES . . . . .	1,42,700		1,55,600		1,42,500		1,48,784	
CONTINGENCIES . . . . .	39,300		37,000		37,600		37,088	
For rounding . . . . .		4,30,990		4,50,500		4,30,318		4,40,646
Lump Provision for Additional Judges . . . . .		390				318		
		1,90,000						
<b>TOTAL</b>		<b>10,31,000</b>		<b>9,46,300</b>		<b>9,27,000</b>		<b>9,32,497</b>

Numbers.			DETAILS.								
1914-15	1913-14										
JUDGES.											
Salaries—	1	1	Chief Justice (5,000)	60,000		60,000		60,000	59,321		
	7	7	Puisne Judges 3 (4,000)*, 4 (4,000)	3,30,240	}	4,25,000		3,30,240	1,22,406		
	2	2	Additional Puisne Judges (4,000)	96,000							96,000
	6	6	Exchange Compensation Allowance.	9,800							9,800
			Officer on Special duty	64.00		10,300			9,808		
					...			...	...		
			Deduct—Probable Savings	5,02,440				4,96,040			
				40				40			
Allowances—			Travelling Allowance		5,02,400		4,95,300		4,91,536		
					1,000		1,000		316		
			TOTAL, JUDGES		5,03,400		4,96,300		4,91,851		
REGISTRAR.											
Salaries—	1	1	Registrar (1,500—60—1,800)*	18,672	}	52,000		18,672	51,239		
	1	1	Deputy Registrar, Original Side (1,000)	12,000						12,000	
	1	1	Assistant Registrar, Original Side (400—20—500)	6,000						6,000	
	1	1	Assistant Registrar, Original Side (300—20—400)	4,080						3,840	
	1	1	Deputy Registrar, Appellate Side (700—60—1,000)	12,000						11,280	
			Local Allowance 2 (100)	2,400		2,400		2,332			
	2	2	Exchange Compensation Allowance.	1,909		2,400		1,864	1,501		
			Remuneration of the Secretary to the Rule Committee	1,200		1,544		1,200	1,300		
					1,236						
			Deduct—Probable Savings	58,261				57,256			
				7,661				5,256			
			Carried over		50,600		57,180		56,372		
								52,000			

DETAILED ACCOUNT NO. 19Aa.—LAW AND JUSTICE—COURTS OF LAW.—High Court—*contd.*

	Numbers.			Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
	1913-1914.	1914-1915.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			REGISTRAR— <i>contd.</i>								
			Brought forward		50,600		57,180		52,000		56,372
			Administrative Department.								
Establishment—	1	1	Sub-Assistant Registrar (300)	3,600				3,600			
	1	1	Head Clerk—Statistics (100)	1,200				1,200			
	1	1	Head Clerk—Correspondence (80)	960				960			
	1	1	Librarian (60)	720				720			
	13	13	Clerks 1 (55), 3 (50), 2 (45), 1 (40), 2 (35), 4 (30)	6,300				6,300			
				12,780				12,780			
			Judicial Department.								
			Appellate Side.								
	1	1	Sub-Assistant Registrar (300)	3,600				3,600			
	1	1	Indexer (100)	1,200				1,200			
	1	1	Appeal Examiner (100)	1,200				1,200			
	1	1	Recordkeeper, Final (80)	960				960			
	1	1	Assistant Appeal Examiner (80)	960				960			
	22	22	Clerks 2 (60), 1 (55), 2 (50), 3 (45), 2 (40), 8 (35), 3 (30), 1 (25)	10,620				10,620			
				18,540				18,540			
			Translator Department.								
	1	1	Manager (225)	2,700				2,700			
	37	37	Translators 2 (100), 2 (90), 3 (50), 4 (70), 4 (60), Record- keeper 1 (60), Clerks 1 (55), 1 (50), 2 (45), 5 (40), 5 (35), 6 (30), 1 (25)	23,700		1,54,000		23,700		1,50,892	
				26,400				26,400			
			Bench Clerks Department.								
	1	1	Manager (225)	2,700				2,700			
	13	13	Bench Clerks 2 (200), 2 (150), 4 (125), 5 (100)	20,400				20,400			
	23	24	Shorthand Writers 2 (90—6—120), 2 (55), 3 (40), 8 (35), 1 (30), 3 (25), 5 (20)	11,172				10,608			
				34,372				33,708			
			Typists.								
	14	15	Clerks (20—1—50)	5,244				4,692			
			Account Department.								
	1	1	Accountant (150—5—175)	1,980				1,920			
	3	3	Clerks 2 (45), 1 (40)	1,560				1,560			
				3,540				3,480			
			ORIGINAL SIDE.								
	1	1	Chief Interpreter (400)	4,800				4,800			
	4	4	Interpreters (200—10—250), (200), (175), (120)	8,940				8,940			
	1	1	Manager, Original Side (120)	1,440				1,440			
	2	2	Shorthand Writers (90—6—120)	2,304				2,376			
	1	1	Recordkeeper (80)	960				960			
	2	2	Translators 1 (70), 1 (60)	1,560				1,560			
	24	24	Clerks 1 (80), 1 (70), 1 (60), 2 (50), 2 (45), 2 (40), 4 (35), 5 (30), 5 (25), 1 (20)	10,980				10,980			
			Personal Allowance 1 (20)	240				...			
			Temporary Shorthand writers 2 (70—4—90)	1,565				...			
				32,789				31,056			
			Chief Clerk (Insolvency).								
	5	5	Head Clerk 1 (100), Clerks 1 (50), 1 (35), 1 (30), 1 (25)	2,880				2,880			
			Servants.								
	129	129	Court Keeper and Crier 1 (75), 1 (54½), Overseer 1 (45—5—75), Book-binder 1 (15), Attenders 1 (20), 8 (15), 2 (12), 3 (10), Muchies 2 (12), 3 (10), Jamadar 1 (20), Duffadars 5 (12), Chob- dars 6 (10), 12 (9), Peons 16 (10), 25 (9), 41 (8)	16,962				16,806			
			Carried over	1,53,407	50,600	1,54,000	57,180	1,50,342	52,000	1,50,892	56,372



DETAILED ACCOUNT No. 19Aa.—LAW AND JUSTICE—COURTS OF LAW.—High Court—*contd.*

	Numbers.			Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
	1913-1914.	1914-1915.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			REGISTRAR— <i>contd.</i>								
			Brought forward	1,53,407	50,600	1,54,000	57,180	1,50,342	52,000	1,50,892	56,375
			Servants— <i>cont.</i>								
			Temporary Establishment—								
			1 Clerk on (50) for 5 months; 1 on 30 for 5 months, 1 on (30), 3 Clerks on (20) each for 4 months; 2 Clerks on (15), 2 Attenders on (10), 4 Peons on (7) for 2 months	916		15,000		2,212		16,205	
	31	25	Servants 1 (12), 4 (10), 4 (9), 16 (8).	2,592		...		3,192		...	
	20	18	Clerks 3 (100), 4 (60), 2 (35), 5 (30), 1 (20), 2 (20-1-50), 1 (90-6-120)	11,332				11,700		...	
			Royal Bonus	...		...		...		— 183	
			Lump Provision for the revision of the establishment of the Original Side of the High Court	...		...		...		...	
			Deputation Allowance of two clerks on special duty	183		...		...		...	
				1,68,330				1,67,446			
			Deduct—Probable Savings	2,330				446			
					1,66,000		1,69,000		1,67,000		1,67,011
Allowances—			Grain Compensation Allowance		5,000		4,926		5,000		5,014
			TOTAL, REGISTRAR		2,21,600		2,31,100		2,24,000		2,28,400
			TEMPORARY ESTABLISHMENT.								
Establishment—	1	1	Secretary to the Rule Committee—								
	1	1	Clerk (20-1-50)	318				336			
			Servant (8)	96				96			427
Allowances—			Grain Compensation Allowance		444		400		432		54
					50		50		50		
			TOTAL, TEMPORARY ESTABT.		494		450		482		481
			CROWN OFFICERS.								
Salaries—	1	1	Crown Prosecutor (500)		6,000		6,000		6,000		6,000
Establishment—	1	1	Clerk (20-1-50)	420				360			
	1	1	Servant (8)	96				96			
					516		460		456		416
Allowances—			Grain Compensation Allowance		50		40		50		51
			TOTAL, CROWN OFFICERS		6,566		6,500		6,506		6,467
			SHERIFF.								
			Contribution to Sheriff and his Establishments		6,000		6,000		6,000		6,000
			REPORTER.								
Salaries—	1	1	Law Reporter (400)	4,800				4,800			
	1	1	Assistant Reporter (200)	2,400				2,400			
Establishment—	1	1	Clerk (35-3-50)	456	7,200		7,200	420	7,200		7,200
	1	1	Peon (8)	96				96			
Allowances—			Grain Compensation Allowance		552		516		516		510
Supplies and Services—			Purchase of Judgments from the High Court		20		20		20		18
Contingencies—			Purchase and Repair of Furniture.	20	300		200	20	300		149
			Hot and Cold Weather Charges	5				5		...	
			Cleaning Charges	39				39		...	33
			Service Postage and Telegram Charges	10				10		...	18
			Office Expenses	50				50		...	10
			Miscellaneous	...	124		74	...	124		61
			TOTAL, REPORTER		8,196		8,010		8,160		7,938



DETAILED ACCOUNT No. 19Aa.—LAW AND JUSTICE—COURTS OF LAW.—High Court—*contd.*

	Numbers.			Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.		
	1913-1914.	1914-1915.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
ACCOUNT DEPARTMENT.												
Establishment—	1	1	Establishment for keeping accounts of the High Court— Clerk (30—4—50) . . . .		600		650		600		668	
COPYISTS' ESTABLISHMENT.												
Establishment—	1	1	Superintendent (35) . . . .	420				420				
	1	2	Examiner (20) . . . .	480				240				
	1	2	Reader (15) . . . .	360				180				
	5	6	Copyists (12) . . . .	864				720				
	1	1	Servant (10) . . . .	120				120				
Allowances—			Grain Compensation Allowance . . . .		2,244		2,200		1,680		1,718	
Supplies and Services—			Remuneration for Additional Copyists' Work . . . .		90		90		90		80	
					3,000		2,600		2,500		2,784	
			TOTAL COPYISTS' ESTABLISHMENT.		5,334		4,890		4,270		4,582	
ALLOWANCES.												
Allowances—			Travelling Allowance . . . .		200		300		200		238	
SUPPLIES AND SERVICES.												
Supplies and Services—			Fees of the Examiners of High Court Apprentices . . . .	1,500		1,700		1,300		1,160		
			Printing and Translation executed on behalf of Sutors . . . .	1,40,000		1,52,700		1,40,000		1,46,583		
			Section-writing . . . .	1,200		1,200		1,200		1,041		
			TOTAL, SUPPLIES AND SERVICES.		1,42,700		1,55,600		1,42,500		1,48,784	
CONTINGENCIES.												
Contingencies—			Electric Lights and Fans . . . .	6,000				5,400		5,634		
			Medicines supplied by Military Department . . . .	50				50		38		
			Purchase and Repair of Furniture . . . .	2,500				2,100		3,433		
			Purchase of Books . . . .	2,500				2,500		3,464		
			Hot and Cold Weather Charges . . . .	100				100		48		
			Cleaning Charges . . . .	2,400				2,400		2,279		
			Rents, Rates and Taxes . . . .	14,500				14,500		11,472		
			Telephone Charges . . . .	680				605		679		
			Service Postage and Telegram Charges . . . .	5,000				4,300		4,905		
			Cost of Stationery for High Court Apprentices' Examination . . . .	40				45		9		
			Shorthand Charges . . . .	306				300		121		
			Office Expenses . . . .	5,000				5,000		4,720		
			Miscellaneous . . . .	100				100		205		
			Cost and Repair of Bicycles . . . .	130				200		81		
			Cost of Indented Europe Stores . . . .	...				...		...		
			Freight on Europe Stores . . . .	...				...		...		
			TOTAL, CONTINGENCIES . . . .		39,300		37,000		37,600		37,088	

## DETAILED ACCOUNT No. 19Ab.—LAW AND JUSTICE—COURTS OF LAW.—Law Officers.

ENGLISH LAW OFFICERS.											
Salaries—	1	1	Advocate-General (1,800) . . . .	21,600		21,600		21,600		21,600	
	1	1	Solicitor to Government (1,100) . . . .	13,200		13,200		13,200		13,200	
	1	1	Government Pleader (350) . . . .	4,200		4,200		4,200		4,200	
Establishment—	1	1	Manager and Confidential Clerk (70- $\frac{5}{2}$ -100) . . . .	1,020	39,000		39,000		39,000		39,000
	1	1	Manager (70- $\frac{3}{2}$ -100) . . . .	1,020				1,020			
	1	1	Clerk (20-1-40) . . . .	396				384			
	5	6	Servants 1 (12), 2 (10), 3 (8) . . . .	672				528			
	2	2	Typists (20-1-35) . . . .	816				708			
	...	...	Local Allowance to Shorthand-writer . . . .	240							
Allowances—			Travelling Allowance . . . .	2,400	4,164		4,060	240	3,900	1,813	3,840
			Retaining Fee of Mufassal Government Pleaders 12 (50), 8 (30), 1 (35), 1 (20), 1 (15) . . . .	10,920		10,500		10,740		10,604	
			Grain Compensation Allowance . . . .	150		100		150		105	
					13,470		12,800		13,290		12,522
			Carried over . . . .		56,634		55,860		56,190		55,362

DETAILED ACCOUNT NO. 19Ab.—LAW AND JUSTICE—COURTS OF LAW.—Law Officers—contd.									
	ENGLISH LAW OFFICERS—cont.	Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Supplies and Services—	Brought forward . . . . .		56,634		55,860		56,190		55,362
	Fees in Escheat Cases . . . . .	100		900		100		—27	
	Fees to Pleaders in Civil Cases . . . . .	40,000		54,500		55,000		48,139	
	Fees to Pleaders in Criminal Cases . . . . .	1,40,000		1,35,000		1,40,000		1,62,614	
	Fees to Pleaders in Pauper Suits . . . . .	1,000		800		1,000		715	
	Charge of Notaries Public . . . . .	30		30		30		63	
	Stamps in Civil and Criminal Cases . . . . .	1,250		2,500		1,200		1,235	
	Translation Charges . . . . .	100		...		100		8	
	Stamp Duty on Documents and Fees paid to Accountant-General and Registrar of Assurances for Certificates . . . . .	100		200		100		3	
	Charges for Copies of Judgments . . . . .	200		100		100		148	
	Shorthand Reporting Charges . . . . .	2,000		300		300		2,545	
			1,84,780		1,94,230		1,78,230		2,15,448
Contingencies—	Purchase of Books . . . . .	15				35		8	
	Purchase and Repair of Furniture . . . . .	110				300		26	
	Hot and Cold Weather Charges . . . . .	76				76		24	
	Service Postage and Telegram Charges . . . . .	345				340		307	
	Cleaning Charges . . . . .	100				100		72	
	Tour Charges . . . . .	...				...		...	
	Office Expenses . . . . .	325				244		228	
	Miscellaneous . . . . .	...				...		7	
	Telephone Charges . . . . .	...				...		6	
			971		1,510		1,095		678
For rounding . . . . .			2,42,385				2,35,513		
TOTAL . . . . .			2,42,400		2,51,600		2,35,000		2,71,483

DETAILED ACCOUNT NO. 19Ac.—LAW AND JUSTICE—COURTS OF LAW.—Administrator-General.									
	Numbers.								
	1913-1914.	1914-1915.							
Salaries—	1	1	Administrator-General (1,400—50/2—1,800) . . . . .	16,800	16,800				
Establishment—	...	1	Manager (150—5—200) . . . . .	2,400					
	...	1	Head Clerk (75) (a) . . . . .	900					
	...	1	Accountant (50) . . . . .	600					
	...	6	Clerks (40), (35), 2 (25), 2 (20) . . . . .	1,980					
	...	1	Surveyor (50—5/2—75) . . . . .	600					
	...	1	Shroff (35) . . . . .	420					
	...	1	Shorthand Clerk (30) . . . . .	360					
	...	4	Servants (12), 3 (10) . . . . .	504					
Contingencies—			Personal Allowance 2 (3) . . . . .	72	7,836				
			Purchase and Repair of Furniture . . . . .	280					
			Cleaning Charges . . . . .	65					
			Postage and Telegraph Charges . . . . .	45					
			Office Expenses . . . . .	36					
			Purchase of Books . . . . .	225					
			Telephone Charges . . . . .	200					
For rounding . . . . .				851					
TOTAL . . . . .				187	25,300	20,600	24,000		13,749

DETAILED ACCOUNT NO. 19Ad.—LAW AND JUSTICE—COURTS OF LAW.—Presidency Magistrates' Court.									
			PRESIDENCY MAGISTRATES' COURT.						
Salaries—	1	1	Chief Presidency Magistrate (1,200) . . . . .	14,400			14,400		
	3	3	Presidency Magistrates (700), (600), (500) transferred from "3. Land Revenue—Charges of District Administration" (p. 34) . . . . .	21,600	42,200				36,140
			Local Allowance 3 (100) . . . . .	3,600	3,500		22,800		3,280
	1	1	Exchange Compensation Allowance . . . . .	900	900		900		900
Establishment—			Egmore.		40,500		46,600	41,700	42,320
	2	2	Interpreters (100), (70) . . . . .	2,040			2,040		
	3	3	Clerks (120), (60), (50) . . . . .	2,760			2,760		
	8	8	Clerks 2 (45), 1 (35), 3 (30), 2 (25) . . . . .	3,060			3,060		
	1	1	Servant 1 (12) . . . . .	144			144		
	2	2	Cashier 1 (40), Bench Clerk (30) . . . . .	340			840		
				8,844			8,844		
			Georgetown.		17,600				17,669
	2	2	Interpreters (80), (70) . . . . .	1,800			1,800		
	3	3	Clerks (100), (50), (55) . . . . .	2,460			2,460		
	7	7	Clerks 2 (45), 1 (35), 2 (20-1-35), 1 (25), 1 (20) . . . . .	2,748			2,724		
	5	5	Servants 1 (10), 2 (10), 2 (7) . . . . .	534			534		
	2	2	Cashier (40); Bench Clerk (30) . . . . .	840			840		
				8,382			8,358		
Carried over . . . . .				17,226	40,500	17,600	46,600	17,202	41,700

(a) The sanctioned scale is Rs. 60 only but the present incumbent is allowed to draw Rs. 75.

DETAILED ACCOUNT NO. 19Ad.—LAW AND JUSTICE—COURTS OF LAW.—Presy. Magistrates' Court—*contd.*

	Numbers.		PRESIDENCY MAGISTRATES' COURT— <i>contd.</i>	Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
	1913-1914.	1914-1915.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			Brought forward	17,226	40,500	17,600	46,600	17,202	41,700	17,669	40,320
			Copyists' Establishments.								
<i>Establishment—</i>	5	4	Examiner and Copyists 1 (20), 3 (15)	780		780		780		780	
<i>contd.</i>			Royal Bonus	...	18,006	...	18,380	...	17,982	...	18,449
<i>Allowances—</i>			Travelling Allowance	125		60		65		126	
			Grain Compensation Allowance	522		500		460		508	
					647		560		525		634
<i>Supplies and Services—</i>			Datta to Prosecutors and Witnesses	6,060		6,000		5,000		5,012	
			Fees to Interpreters	20		70		20		18	
			Charges for Copies of Judgments	200		180		180		198	
			Conveyance of Property in Criminal Cases	10		10		10		3	
			Subsistence Allowance to Vagrants	15		...		15		...	
			Remuneration for Additional Copyists' Work	600		500		620		472	
<i>Contingencies—</i>					6,845		6,760		5,845		5,703
			Electric Lights and Fans	1,200				1,260		968	
			Purchase and Repair of Furniture	274				260		520	
			Purchase of Books	60				60		4	
			Hot and Cold Weather Charges	150				150		150	
			Rents, Rates and Taxes	3,654				3,664		1,211	
			Telephone Charges	320				320		820	
			Service Postage and Telegram Charges	150				150		140	
			Cleaning Charges	332				332		354	
			Tour Charges	10				10		...	
			Office Expenses	350				350		263	
			Pay of Menials	192				192		208	
			Miscellaneous	...				10		...	
					6,702		6,500		6,758		4,144
			For rounding						72,810		
									10		
			TOTAL		72,700		76,800		72,900		69,250

## DETAILED ACCOUNT NO. 19Ac.—LAW AND JUSTICE—COURTS OF LAW.—Civil and Sessions Courts.

SUMMARY										
CITY CIVIL COURT					28,900		28,100		28,000	28,241
MADRAS CIVIL AND SESSIONS COURTS—										
DISTRICT AND SESSIONS JUDGES				8,04,000		8,23,700		7,97,000		8,38,857
SUBORDINATE JUDGES				3,69,632		3,36,900		2,89,000		2,97,035
MUNICIPAL				8,64,000		8,12,000		8,27,000		8,12,507
GOVERNMENT AGENT'S ESTABLISHMENT AT GANJAM,										
VIZAGAPATAM AND GODAVARI				13,300		11,500		13,300		10,900
ALLOWANCES				61,400		66,200		42,050		60,570
SUPPLIES AND SERVICES				87,550		95,000		91,500		62,627
CONTINGENCIES				1,60,700		1,40,400		1,26,378		1,28,243
PROCESS-SERVING ESTABLISHMENT				11,01,000		10,82,500		10,00,800		10,49,677
COPYISTS' ESTABLISHMENT				2,39,000		2,40,700		2,19,500		2,35,493
LACCADIVE ISLANDS ESTABLISHMENT				2,326		2,300		2,407		840
LUMP PROVISION FOR ADDITIONAL PROCESS SERVING AND					36,92,908				34,08,935	35,02,749
COPYIST ESTABLISHMENT									5,000	
					37,21,508				34,12,535	
For rounding					192		36,40,300		535	
TOTAL					37,22,000		36,68,700		34,42,000	35,30,990

	Numbers.		DETAILS.						
	1913-1914.	1914-1915.							
			CITY CIVIL COURT.						
<i>Salaries—</i>	1	1	Judge (1,200)		14,400		14,400		14,400
<i>Establishment—</i>	3	3	Sarishtadar and Translators (150), (70), (50)	3,240			3,240		
	3	3	Clerks (100), (60), (50)	2,520			2,520		
	8	8	Clerks 1 (40), 1 (30), 5 (20), 1 (15)	2,220			2,220		
	1	1	Typist (20—1—35)	336		11,400	336		11,347
	6	6	Nazirs and Bailiffs 1 (60), 1 (60), 1 (20), 1 (17½), 2 (15)	2,250			2,010		
	10	10	Servants 1 (12), 3 (10), 6 (8)	1,080			1,080		
	3	3	Examiner 1 (20), Copyists 2 (10)	480		440	480		443
					12,126		11,900		11,790
			Carried over		26,526		26,300		26,190

## DETAILED ACCOUNT No. 19Ae.—LAW AND JUSTICE—COURTS OF LAW.—Civil and Sessions Courts—cont.

(Vide APPENDIX C, PAGE 273.)

Numbers.			Budget Estimate, 1914-1915.	Revised Estimate, 1913-1914.	Budget Estimate, 1913-1914.	Accounts, 1912-1913.					
1913-1914.	1914-1915.		Rs.	Rs.	Rs.	Rs.					
CITY CIVIL COURT—contd.											
Brought forward . . . . .				26,526	26,300	26,286					
Allowances—		Travelling Allowance . . . . .	100	50	100	...					
		Grain Compensation Allowance . . . . .	620	570	620	584					
			720	620	720	584					
Supplies and Services—		Remuneration for Additional Copyists' Work . . . . .			350						
				350	350	295					
Contingencies—		Purchase and Repair of Furniture . . . . .	150	100	150	68					
		Purchase of Books . . . . .	40	20	40	37					
		Hot and Cold Weather Charges . . . . .	10	10	10	...					
		Rents, Rates and Taxes . . . . .	741	740	741	740					
		Service Postage and Telegram Charges . . . . .	40	30	40	30					
		Cleaning Charges . . . . .	210	210	210	218					
		Office Expenses . . . . .	140	120	140	76					
				1,331	1,230	1,331	1,169				
				28,927		28,687					
				27		87					
For rounding . . . . .											
TOTAL, CITY CIVIL COURT . . . . .			28,900	28,400	28,600	28,241					
MUFASSAL CIVIL AND SESSIONS COURTS.											
DISTRICT AND SESSIONS JUDGES.											
Salaries—	2	2	1st Grade (3,000) <sup>1</sup> . . . . .	69,120		69,120	5,95,604				
	7	7	2nd Grade (2,500) <sup>1</sup> . . . . .	2,01,600		2,01,600					
	6	6	3rd Grade (2,250) <sup>1</sup> . . . . .	1,55,520		1,55,520					
	3	3	4th Grade (2,000) <sup>1</sup> . . . . .	69,120	5,82,000	69,120					
	1	1	Madras Provincial Service (1,500) . . . . .	18,000		18,000					
	3	3	Madras Provincial Service (1,200) . . . . .	43,200		43,200					
	7	11	Official Receivers on Rs. 50 per mensem for eleven Courts . . . . .	6,600	4,900	4,200					
	17	17	Exchange Compensation Allowance. Lump provision for Additional Sessions Judge, Bellary, and his establishments . . . . .	26,420	26,000	26,420					
			Lump provision for Additional Session Judge, Coimbatore and his establishment for two months . . . . .	6,000		6,000					
				3,764							
Establishment—			Deduct—Probable Savings . . . . .	5,99,544		5,99,186	6,25,992				
				742		186					
					5,99,000	5,99,000					
	22	22	Sanitary (150) . . . . .	39,600		39,600					
	65	30	Clerks 22 (100), 22 (75), 5 (50), 17 (100) . . . . .	40,000		40,000					
	242	137	Clerks 24 (100), 6 (55), 25 (30), 15 (20), 132 (20) . . . . .	68,250	1,00,000	68,250					
	22	22	Clerks 20 (1—50) . . . . .	7,000		7,000					
	165	165	Servants 75 (10), 41 (8), 16 (4) . . . . .	17,000		17,000					
			Official Receivers' Establishment . . . . .	3,300	3,100	2,100					
			Local Allowance to Shorthand Writers 8 (40), 16 (30) . . . . .	9,000	13,800	9,300					
Establishment—			Temporary Establishment . . . . .	1,300	1,000	380	13,567				
			Board House . . . . .					3,679			
				2,06,772		2,04,140			141		
				7,772		140					
			TOTAL, DISTRICT AND SESSIONS JUDGES . . . . .		2,05,000	2,10,800				2,04,000	2,12,931
					5,64,000	8,23,700				7,97,000	8,38,857
	SUBORDINATE JUDGES.										
	4	4	Sub-Judges, 1st Grade (800) . . . . .	38,400		38,400				1,83,969	
	5	5	Sub-Judges, 2nd Grade (650) . . . . .	39,000		39,000					
	9	9	Sub-Judges, 3rd Grade (500) . . . . .	51,000		51,000					
				1,31,400	2,13,000	1,31,400					
Establishment—	18	18	Sanitary (100) . . . . .	21,600		21,600	10,116				
	20	20	Clerks 17 (60), 3 (50) . . . . .	14,040		14,040					
	135	135	Do. 1 (40), 17 (35), 1 (30), 19 (25), 97 (20) . . . . .	36,960		36,960					
	18	18	Clerks (20—1—35) . . . . .	4,932		4,884					
	74	73	Servants 1 (10), 3 (9), 34 (8), 35 (7). Ootacamund Sub-Court Local Allowance 1 (20), 6 (10) . . . . .	6,648		6,732					
			House-rent Allowance to the Establishment of the Court of Subordinate Judge, Cochin . . . . .	96		224					
			Temporary Establishments . . . . .	361		280					
	1	1	Clerk (20—1—30) . . . . .	300		240					
			Temporary Sub-Court at Vizagapatam . . . . .	10,116		10,116					
			Temporary Sub-Court at Guntur . . . . .	9,072		9,072					
Establishment—			Temporary Sub-Court, Rāmnād . . . . .	8,820		8,820	9,072				
			Temporary Sub-Court, Masulipatam . . . . .	9,072		9,072					
			Temporary Sub-Court, Ganjam . . . . .	8,820		8,820					
				1,81,857	92,000	1,81,980		92,690			
				2,63,257	3,05,000	2,63,380		2,76,659			
			Carried over . . . . .								

DETAILED ACCOUNT NO. 19Ae.—LAW AND JUSTICE—COURTS OF LAW.—Civil and Sessions Courts—*contd.*  
(*Vide APPENDIX C, PAGE 273.*)

	Numbers.		MUFASSAL CIVIL AND SESSIONS COURTS— <i>contd.</i>	Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
	1913-1914.	1914-1915.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Establishment</i> — <i>contd.</i>			SUBORDINATE JUDGES— <i>contd.</i>								
			Brought forward		2,63,257		3,05,000		2,63,380		2,76,659
			Temporary Sub-Court, Gōdāvari	8,760				8,760			
			Temporary Sub-Court, Trichinopoly	8,760				1,300			
			Temporary Sub-Court, Chingleput	8,760				8,760			
			Temporary Sub-Court, Palghat	8,820				8,820			
			Temporary Sub-Court, Sivaganga	10,500				8,820			
			Temporary Sub-Court, Nellore	8,820				3,701			
			Temporary Sub-Court, N. Malabar	8,820				3,390			
			Additional Temporary Sub-Court, Guntūr	8,820				...			
			Additional Temporary Sub-Court, Tanjore	8,760				...			
			Additional Temporary Sub-Court, Coimbatore	8,760				...			
			Temporary Sub-Court, South Arcot	8,760				...			
					98,340 1,985		31,000		43,551 3,06,931 17,931		20,376
			Deduct—Probable Savings								
			TOTAL, SUBORDINATE JUDGES		3,59,632		3,36,000		2,89,000		2,97,035
<i>Salaries—</i>			MUNISIFS.								
	33	33	Munsifs, 1st Grade (400)	1,58,400				1,58,400			
	33	33	Munsifs, 2nd Grade (300)	1,18,800				1,18,800			
	33	33	Munsifs, 3rd Grade (250)	99,000				99,000			
	31	31	Munsifs, 4th Grade (200)	74,400				74,400			
			District Munsifs of Anjengo and Tangasseri Allowance (30)	720				720			
			Do. Vayittiri, South Malabar, Wynaad Allowance (50)	600				600			
			Do. Kollegal Allowance (100) *	1,200				1,200			
			Do. Khaji of Ellore (52½)	630		1,75,000		630		4,63,016	
			Additional District Munsifs Court at Tirupur	4,644				4,644			
			Temporary District Munsifs Court, Nellore District	4,404				4,644			
			Do. do. Rāmnād	4,404				4,404			
			Temporary Establishment of additional Munsifs Court, Chingleput	4,644				4,644			
			Temporary Establishment of addi- tional Munsifs Court of Guntūr	4,704				4,704			
			Temporary Establishment of addi- tional Munsifs Court of Gōdāvari	4,704		10,000		4,704		12,140	
			Temporary Establishment of addi- tional Munsifs Court, Ganjām	4,644		...		4,644		...	
			Temporary Establishment of Dis- trict Munsifs Court, Trichino- poly	4,404		...		4,037		...	
			Do. do. Additional	4,884		...		...		...	
			Temporary Establishment of Dis- trict Munsifs Court, Bezvada	4,404		...		...		...	
			Temporary Establishment of Dis- trict Munsifs Court Penukonda	4,644		...		...		...	
			Temporary Establishment of Dis- trict Munsifs Court, Puddu- puram	4,644		...		...		...	
			Temporary Establishment of Dis- trict Munsifs Court, Sivaganga	...		...		...		...	
			Temporary Establishment of Dis- trict Munsifs Court, Tinnevely	4,404		...		...		...	
			Temporary Establishment of Dis- trict Munsifs Court, Madura	4,444		...		...		...	
			Temporary Establishment of Dis- trict Munsifs Court, Periya- kulam	4,404		...		...		...	
	1,033	1,016	Clerks 69 (50), 61 (40), 1 (35), 70 (30), 108 (35), 742 (20)	3,05,280	5,22,090	...	4,94,000	...	4,90,175	...	4,75,156
			Wynaad and Gudalur Allowance 1 (20), 1 (15), 1 (12½), 7 (10)	1,110				3,04,560			
	392	392	Servants 131 (8), 261 (7)	34,500				1,410 34,500			
			Wynaad and Gudalur Allowance 2 (4), 2 (3½)	180				180		3,37,351	
			Temporary Establishment— Clerks and Servants	2,170 516				400 492			
	2	2	Clerks (20—1—25)	...				230			
			House-rent Allowance	...				...			
					3,44,056		3,48,000		3,41,772		3,37,351
			VILLAGE MUNISIFS' COURTS ESTABLISHMENT.								
	3	3	Village Munsifs (10), (8), (7)	300				300			
			Temporary Establishment 1 (5)	60				60			
					360			360			
					8,66,506 2,506				8,32,307 5,307		
			Deduct—Probable Savings								
			TOTAL, MUNISIFS		8,64,000		8,42,000		8,27,000		8,12,507

\* This allowance is drawn by a Deputy Collector and Magistrate, First Class, exercising the powers of a District Munsif.

Detailed Account No 19Ae.—LAW AND JUSTICE—COURTS OF LAW.—Civil and Sessions Courts—contd.											
(Vide APPENDIX C, PAGE 273)											
	Numbers		MUFASSAL CIVIL AND SESSIONS COURTS— contd	Budget Estimate, 1914-1915		Revised Estimate, 1913-1914		Budget Estimate, 1913-1914		Accounts, 1912-1913.	
	1913-1914	1914-1915		Rs	Rs	R	Rs	Rs	Rs	Rs	Rs
Establishment—		23	GOVERNMENT AGENTS' LEET, GANIAM, VIZAGATA AN AND GODAVARI								
			Clerks 1 (80), 1 (60), 2 (40), 1 (35)								
			1 (30) 5 (28) 5 (23) 1 (20) 2 (10)	9,528				9,708			
	44	15	Servants 2 (105), 2 (10), 11 (9)	1,152				1,032			
			(8), 5 (7), 11 (6) 1 (5)	54				72			
			Local Allowance 1 (5) 2 (1)	52							
	1		Typist 2 (1-25)								
			Temporary Establishment 2 (6)								
			with Local Allowance of 1 Rupee each	108							
			Deduct—Probable Savings	14,184				13,812			
Allotment			TOTAL, GOVT AGENTS ETC	884	13,300		11,500	512	13,300		10,900
			ATTORNEYS								
			Travelling Allowance of Officers	5,000		5,500		4,500		8,491	
			Travelling Allowance of Establishment	6,000		6,000		7,000		5,872	
			Travelling Allowance of Special Duty	100		200		300		60	
			Gratuity Commission Allowance	50,000				30,000		52,244	
			Gratuity Commission Allowance for	200		5,500				123	
			for Officers of Establishment								
			TOTAL ALLOWANCES		61,100		6,700	42,050		66,570	
			STIPEND AND SERVICES								
Supplies and Services—			Stationery and Printing	47,000				47,000		46,720	
			Honorary Charges	5,000		5,500		15,000		4,787	
			Relief Commission and					1,000		1,639	
			Relief Commission and	100		5		100		15	
			Translation Charge	50		0		0			
			Prints to Khanda Chet	50		50		500		546	
			Food for Stationery	50		0		50		2	
			Copies of Deposition								
			for Deposition	50				50		175	
			for Deposition	50				50		1,598	
Establishment—			for Deposition	50				50		70	
			for Deposition	50				50		21	
			for Deposition	50				50		756	
			for Deposition	50				50			
			for Deposition	50				50			
			for Deposition	50				50			
			for Deposition	50				50			
			for Deposition	50				50			
			for Deposition	50				50			
			for Deposition	50				50			
Establishment—			TOTAL, CONTINGENCIES		1,60,700		1,10,400		1,26,378		1,28,248
			PROCESSES SERVING ESTABLISHMENT								
			District and Sessions Courts—								
	18	18	Nazirs 5 (70), 3 (50), 1 (50), 3 (40)	12,720				12,360			
	1	1	Deputy Nazir (35)	420				540			
	10	11	Assistant Nazirs 11 (25)	3,300				3,600			
	446	507	Amins 52 (20), 125 (15) 330 (12)	82,500				72,600			
	100	163	Peons 314 (8) 658 (7), 652 (7)	1,45,342				1,29,948			
			Temporary Establishment	8,028				8,083			
			Local Allowance	534				305			
Establishment—			Lump provision for temporary increase to Nazirs	220							
			Do for Sultan and Devakottai Divisional Office					936			
			Subordinate Judges' Courts—		2,53,054		2,80,500		2,27,772		2,20,971
	7	7	Nazirs 1 (70), 1 (50), 2 (40)	4,200				4,080			
	2	2	Deputy Nazirs (25)	600				600			
	131	132	Amins 10 (20), 34 (15), 1 (12+4), 87 (12)	21,210				21,048			
	498	503	Peons 5 (11), 9 (10), 89 (8), 180 (7), 220 (7)	45,018				44,418			
			Temporary Establishment	5,753				355			
			Local allowance	96				72			
			House-rent allowance	24							
Establishment—			Carried over		70,931		70,500		70,573		67,329
				3,29,985		3,01,000		2,98,845		2,88,800	

DETAILED ACCOUNT NO. 19Ae.—LAW AND JUSTICE—COURTS OF LAW.—Civil and Sessions Courts—*contd.*  
(*vide* APPENDIX C, PAGES 273 & 274)

	Numbers		MUFASSAL CIVIL AND SESSIONS COURTS— <i>contd.</i>	Budget Estimate, 1911-1915		Revised Estimate, 1913-1914		Budget Estimate, 1913-1914		Accounts, 1912-1913.	
	1913-1914.	1914-1915		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Establishment—contd.</i>	98	95	PROCESSES SERVING ESTABLISHMENT— <i>contd.</i>		3,21,985		3,01,007		2,98,315		2,88,300
			Brought forward								
			District Munsifs Courts— <i>contd.</i>								
			Deputy Nazims 11 (35), 15 (30), 72 (25)	31,620				31,500			
			Wynaad Allowance (124)	150				150			
	1,0	1,0	Amins 66 (20), 258 (15), 711 (12)	1,64,664				1,64,376			
	1	7	Peons 754 (8), 1,556 (7), 1,670 (7)	3,52,704				3,50,664			
			Temporary Establishment	2,124				3,451			
			Local Allowance	60				212			
				5,51,522		5,50,000		5,50,356			5,36,738
<i>Allowances—</i>			Local Allowance to Deputy Nazir, Amins and Peons, Ootacamund and Cochin Sub Courts 1 (10) 2 (5) 4 (4), 7 (3), 6 (1)	798				798			
			Local Allowance to Process Service Peons 6,126 (1)	73,512				70,740			
			Wynaad Allowance to the Amins and Peons of Vayittiri and Gudalur 1 (7), 6 (6), 3 (4), 8 (3), 10 (3)	1,446				1,404			
				75,756		74,500		72,912			71,453
	203	196	Revenue Courts—								
			Amins 1 (14), 61 (12), Peons 5 (7), 129 (6)	18,660				19,392			
			Temporary	6,473				5,279			
			Local Allowance 1 (3), 9 (1)	144				108			
				25,277		27,000		24,779			24,878
			Royal Bonus								— 164
<i>Establishment—</i>			<i>Deduct—Probable Savings</i>		9,82,640			9,46,122			
					10,640			19,622			
			Travelling Allowance	4,000		4,000		4,000		3,138	
			Grain Compensation Allowance	1,25,000		1,26,000		70,000		1,25,354	
				1,29,000		1,30,000		74,000			1,28,472
			TOTAL, PROCESSES-SERVING ESTABLISHMENT		11,01,000		10,82,500		10,00,800		10,49,677
			LACCADIVE ISLANDS ESTABLISHMENT								
			In the Island—								
	5	5	Amins 1 (25) 4 (20)	1,260				1,260			
	5	5	Gunasthis 1 (15), 4 (7)	516				516			
<i>Allowances—</i>	11	10	Peons 2 (4), 8 (4)	492				546			
			Contingencies		2,268			2,322		840	
			Office Expenses		58			85			
			TOTAL		2,326		2,000	2,407			840
			COPYISTS' ESTABLISHMENTS.								
	397	410	District and Sessions Courts—								
			Superintendents, Examiners and Copyists 4 (50), 10 (40), 5 (30) 47 (20), 40 (15), 304 (10)	63,960				62,400			
	26	26	Servants 11 (10), 11 (8), 1 (7)	2,826				2,820			
			Personal Allowance 2 (10)	240				120			
			Temporary Establishment	282							
<i>Establishment—</i>				67,302		66,500		65,340			65,220
	73	78	Subordinate Judges' Courts—								
			Superintendents, Examiners and Copyists 3 (30), 10 (20), 6 (15), 59 (10)	11,640				10,920			
	6	3	Servants 5 (10), 1 (8)	696				696			
				12,336		11,630		11,616			11,762
	422	126	Munsifs' Courts—								
			Examiners and Copyists 1 (30), 85 (20), 1 (17), 12 (17), 1 (15), 326 (10)	62,718		62,000		61,962		60,494	
			Wynaad Allowance 1 (5)	60		570		60		569	
			Gudalur Allowance 1 (5)	60				60			
	3	3	Servants 1 (1) 2 (8)	312				288			
<i>Allowances—</i>			Royal Bonus	...	63,150		62,570	62,370			61,063
					1,42,788			1,39,326			60
			<i>Deduct—Probable Savings</i>		2,788			2,626			
					1,40,000			1,36,700			
			Travelling Allowance	1,000		200		1,000		209	
			Grain Compensation Allowance	6,000		6,800		5,800		6,396	
					7,000		7,000	4,800			6,605
			Remuneration for Additional Copyists' Work		92,000		93,000	78,000			90,783
			TOTAL, COPYISTS' ESTABTS.		2,39,000		2,40,700	2,19,500			2,35,493
			Supplies and Services—								



## DETAILED ACCOUNT No. 19A.—LAW AND JUSTICE—COURTS OF LAW.—Court of Small Causes.

	Numbers.			Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
	1913-1914.	1914-1915.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Salaries—</i>	3	3	Judges 1 (2,000), 2 (1,000) . . .	48,000		48,000		48,000		48,235	
	1	...	Exchange Compensation Allowance . . .	...		...		1,500		...	
	1	1	Registrar (530—25—700) . . .	8,400		8,400		8,400		8,400	
					56,400		56,400		57,900		56,635
			JUDGES' ESTABLISHMENT.								
<i>Establishment—</i>	5	5	Interpreters (120), (100), (80), (75), (70) . . .	5,340				5,340			
	5	5	Judges' Clerks 1 (70), 2 (60), 1 (50), 1 (40) . . .	3,360				3,360			
	1	1	Court-keeper (60) . . .	720				720			
			REGISTRAR'S ESTABLISHMENT.								
	1	1	Head Clerk (200) . . .	2,400				2,400			
	12	12	Clerks 1 (70), 1 (50), 2 (45), 4 (35), 3 (30), 1 (20—1—35) . . .	5,592				5,520			
			Local Allowance 1 (3) . . .	36							
			ACCOUNT DEPARTMENT.								
	13	13	Treasurer 1 (87½), Head Accountant 1 (60), Accountants 1 (45), 3 (35), 2 (30), 1 (25), 1 (20), Shroffs 1 (25), 1 (17½) . . .	5,832				5,470			
			Assistant Treasurer (40—1—50) . . .								
			PROCESS-SERVING ESTAB- LISHMENT.								
	15	15	Nazir 1 (70), Clerks 1 (50), 1 (40), 5 (35), 4 (30), 2 (25), 1 (20) . . .	6,300				5,760			
	19	19	Peoniffs 1 (120), 1 (40), 4 (35), 3 (25), 2 (20), 2 (17½), 6 (15) . . .	6,480				5,724			
	38	38	Servants 4 (12), 11 (10), 14 (9), 3 (8), 6 (7) . . .	4,200				4,200			
					40,260		38,600		38,154		38,478
			TEMPERARY ESTABLISHMENT . . .								
			COPIERS' ESTABLISHMENT.								
	7	7	Examiners and Copyists 1 (20), 6 (10) . . .	720				720			
	2	2	Servants (10) . . .	210				192			
					960		912		912		1,003
<i>Allowances—</i>			Travelling Allowance . . .	50		230		30		74	
			Grain Compensation Allowance . . .	...		1,860		1,900		2,008	
					50		2,090		1,930		2,082
<i>Supplies and Services—</i>			Remuneration for Additional Copyists' Work . . .		475		450		425		421
<i>Contingencies—</i>			Purchase and Repair of Furniture . . .	700				700		510	
			Purchase of Books . . .	150				150		79	
			Hot and Cold Weather Charges . . .	50				50		40	
			Cleaning Charges . . .	335				325		329	
			Service Postage and Telegram Charges . . .	500				500		548	
			Rents, Rates and Taxes . . .	3,398				3,398		3,397	
			Office Expenses . . .	607				607		447	
			Miscellaneous . . .	...				...		...	
			Cost of Indented European Stores . . .	...				...		246	
			Freight on European Stores . . .	...				...		7	
					5,740		5,548		5,730		5,603
					1,03,885				1,05,051		
			Deduct—Probable Savings . . .		185				51		
			TOTAL . . .		1,03,700		1,04,000		1,05,000		1,04,222



## DETAILED ACCOUNT No. 19Ag.—LAW AND JUSTICE—COURTS OF LAW.—Criminal Courts.

SUMMARY.		Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GENERAL ESTABLISHMENTS . . . . .		6,72,241		6,81,019		6,73,516		6,61,038	
SUB-DIVISIONAL ESTABLISHMENTS . . . . .		5,76,235		5,77,500		5,54,528		5,22,047	
HOSPITAL CHARGES . . . . .		1,520		1,385		1,520		1,330	
CHARGES OF STATIONARY SUB-MAGISTRATES . . . . .		3,15,680		3,55,464		3,43,840		3,35,586	
CELL TRACT AGENCY, ETC., ESTABLISHMENTS . . . . .		97,328		1,00,832		92,736		94,789	
		16,93,004				16,66,140			
For rounding . . . . .		4				140			
TOTAL . . . . .			16,93,000		17,16,200		16,66,000		16,14,785

	Numbers.		DETAILS.						
	1913-1914.	1914-1915.							
GENERAL ESTABLISHMENTS.									
Salaries—			Add—One-fifth Salary of Collectors, etc., transferred from "3. Land Revenue—Charges of District Administration" (p. 34) . . . . .						
				3,16,764		3,15,040		3,29,456	3,02,323
Establishment—			Establishment of Collectors, etc.—						
			Add—One-fifth Cost transferred from "3. Land Revenue—Charges of District Administration" (p. 36) . . . . .	1,09,773		2,10,540		1,97,001	2,06,528
			Temporary Establishment . . . . .	2,263		3,260		3,263	3,261
				2,03,036		2,13,800		2,00,264	2,09,789
Allowances—			Add—One-fifth Allowance of Collectors, etc., transferred from "3. Land Revenue—Charges of District Administration" (p. 36). Travelling Allowance of Establishment . . . . .	64,620		66,750		55,800	63,724
				100		100		100	30
			Grain Compensation Allowance . . . . .	300		150		200	308
				65,020		67,000		56,100	64,062
Supplies and Services—			Diet and Road-money to Prosecutors and Witnesses . . . . .	41,000		41,600		43,000	41,752
			Petty Construction and Repairs . . . . .	5,000		3,060		5,000	2,610
			Conveyance of Corpses and Wounded Persons . . . . .	50		50		50	22
			Conveyance of Property in Criminal Cases . . . . .	500		500		500	501
			Rewards for Apprehension of Offenders . . . . .	5,000		2,780		5,000	2,966
			Civil and Criminal Lunatic Charges. . . . .	950		750		700	771
			Food for Stolen Cattle . . . . .	100		150		100	147
			Charges for Copies of Judgments . . . . .	3,500		3,500		2,700	3,426
			Fees to Interpreters . . . . .	20		10		20	...
			Charges for Deserters . . . . .	10		10		10	6
			Chemical Examination Charges . . . . .	20		10		20	3
			Purchase of Stamp for Prosecuting Witnesses in Sessions Cases . . . . .	10		10		10	1
			Fees for writing out Arms Licenses. . . . .	150		70		150	67
			Post-mortem Examination Charges. . . . .	500		200		500	88
			Add—One-fifth of Elephant Charges under General Establishment transferred from "3. Land Revenue—Charges of District Administration" (p. 37) . . . . .	900		1,000		920	744
				57,710		53,700		53,680	53,104
Carried over . . . . .				6,42,530		6,40,540		6,41,500	6,29,278

DETAILED ACCOUNT No. 19Ag.—LAW AND JUSTICE—COURTS OF LAW.—Criminal Courts—*contd.*  
( Vide APPENDIX C, PAGE 274.)

	Numbers.		GENERAL ESTABLISHMENTS — <i>contd.</i>	Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
	1913-1914.	1914-1915.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Contingencies—</i>			Brought forward .		6,42,530		6,49,540		6,44,500		6,29,278
			Purchase and Repair of Furniture .	760				700		691	
			Purchase of Books . . . . .	80				80		20	
			Tour Charges . . . . .	50				50		8	
			Hot and Cold Weather Charges . .	10				10		...	
			Cleaning Charges . . . . .	10				10		...	
			Rents, Rates and Taxes . . . .	10				10		2	
			Service Postage and Telegram Charges . . . . .	30				30		...	
			Office Expenses . . . . .	60				60		65	
			Miscellaneous . . . . .	50				50		96	
				1,000		815		1,000		882	
			<i>Add—</i> One-fifth of Contingencies under General Establishment transferred from "3. Land Re- venue—Charges of District Ad- ministration" (p. 37) . . . .	27,884		30,664		27,200		30,873	
			<i>Add—</i> One-fifth of Plague Charges transferred from "3. Land Revenue—Charges of District Administration—General Estab- lishments" (p. 37) . . . .	827				816			
					29,711		31,479		29,016		31,755
			TOTAL GENERAL ESTABTS.		6,72,241		6,81,019		6,73,516		6,61,033
<i>Salaries—</i>			SUB-DIVISIONAL ESTABLISH- MENTS.								
			<i>Add—</i> One-fifth of Tahsildars' and Deputy Tahsildars' Salary trans- ferred from "3. Land Revenue— Charges of District Administra- tion" (p. 38) . . . . .								
<i>Establishment—</i>	45	47	Establishment of Bench Magis- trates' Clerks 8 (20), 31 (15), 4 (12), 4 (10) . . . . .		1,30,104		1,39,240		1,30,584		1,36,356
<i>Allowances—</i>	13	20	Servants 1 (10), 8 (7), 10 (6), 1 (5) .	8,556		8,300		7,896		7,721	
			Process Establishment 12 (6) . . .	1,572		900		1,044		848	
			Local Allowance 1 (5), 4 (3), 9 (2) .	864		280		576		251	
			Temporary Establishment . . . .	420		...		312		...	
			Travelling Allowance and Con- tingencies . . . . .	144		...		204		...	
				1,200		1,200		1,200		1,046	
			<i>Add—</i> One-fifth Cost of Tahsildars' and Deputy Tahsildars' Establish- ment transferred from "3. Land Revenue—Charges of District Administration" (p. 39) . . . .	2,95,331		2,91,120		2,84,020		2,44,056	
			Royal Bonus . . . . .	...		...		...		186	
				3,08,087				2,95,252			
			<i>Deduct—</i> Probable Savings.	1,087				1,352			
					3,07,000		3,01,800		2,93,900		2,53,736
			Travelling Allowance . . . . .	100				100		4	
			<i>Add—</i> One fifth of Travelling Allowances to Tahsildars and their Establishments transferred from "3. Land Revenue—Charges of District Administration" (p. 39) .	75,820		71,820		69,696		73,062	
			Grain Compensation Allowance . .	1,000		1,180		550		998	
					76,920		73,000		70,346		74,064
<i>Supplies and Services—</i>			Diet and Road-money to Prose- cutors and Witnesses . . . . .	20,000		21,000		18,000		18,528	
			Conveyance of Corpses and Wounded Persons . . . . .	1,500		1,500		1,500		1,460	
			Conveyance of Property in Criminal Cases . . . . .	1,400		1,400		1,400		1,343	
			Rewards for the Apprehension of Offenders . . . . .	400		400		400		217	
			Civil and Criminal Lunatic Charges .	200		100		200		22	
			Food for Stolen Cattle . . . . .	350		300		350		328	
			Charges for Copies of Judgments, etc.	2,500		2,500		2,500		2,412	
			Petty Construction and Repairs . .	3,300		2,800		4,000		2,391	
			Chemical Examination Charges . .	300		200		300		244	
			Fees to Interpreters . . . . .	10		20		10		4	
			Post-mortem Examination Charges .	700		330		200		612	
			Remuneration to Copyists and Examiners . . . . .	10		10		10		...	
			Charges for Desertors . . . . .	...		...		...		...	
			<i>Add—</i> one-fifth of Supplies and Services under Sub-Divisional Establishment (p. 39) . . . .	...		...		...		9	
					30,670		30,560		28,870		27,57
			Carried over . . . . .		5,44,694		5,44,600		5,23,700		4,91,72

DETAILED ACCOUNT No. 19Ag.—LAW AND JUSTICE—COURTS OF LAW.—Criminal Courts—*contd.*  
*Vide APPENDIX C, PAGE 274.*

	Numbers.			Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
	1913-1914.	1914-1915.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			SUB-DIVISIONAL ESTABLISHMENTS— <i>contd.</i>								
			Brought forward		5,44,694		5,44,600		5,23,700		4,91,726
<i>Contingencies—</i>			Purchase and Repair of Furniture	400				400		215	
			Purchase of Books	30				30		7	
			Tour Charges	100				100		48	
			Hot and Cold Weather Charges	50				50		6	
			Rents, Rates and Taxes	250				250		231	
			Service Postage and Telegram Charges	100				100		88	
			Cleaning Charges	80				80		5	
			Office Expenses	150				150		444	
			Miscellaneous	200				200		196	
				1,360		1,250		1,360		1,240	
			Add—One-fifth of Contingencies under Sub-Divisional Establishment transferred from "3. Land Revenue—Charges of District Administration" (p. 40)	20,520		31,620		28,780		29,081	
			Add—One-fifth of Plague Charges transferred from "3. Land Revenue—Charges of District Administration—Sub-Divisional Establishments" (p. 44)	661		...		688		...	
					31,541		32,900		30,828		30,321
			TOTAL, SUB-DIVISIONAL ESTABLISHMENTS		5,76,235		5,77,500		5,54,528		5,22,047
			HOSPITAL CHARGES.								
			Add—One-fifth of the Hospital Charges transferred from "3. Land Revenue—Charges of District Administration" (p. 43)		1,520		1,385		1,520		1,330
			CHARGES OF STATIONARY SUB-MAGISTRATES.								
<i>Establishment—</i>	147	148	Stationary Sub-Magistrates 32 (150), 116 (125)	2,31,600		2,36,000		2,30,100		2,27,996	
	294	296	Clerks 148 (25), 148 (20)	79,920		1,23,000		79,380		1,06,156	
	440	443	Servants 148 (8), 295 (7)	38,988				38,724			
			Local Allowance to Stationary Sub-Magistrate and Clerk (25), 1 (10) and 1 (5)	480		600		480		697	
			Do. Poons 2 (2)	48		...		48		—20	
			Temporary Establishment					...		83	
			Royal Bonus					...			
				3,51,036				3,48,732			
			Deduct—Probable Savings	736				732			
					3,50,300		3,59,600		3,48,000		3,34,912
<i>Allowances—</i>			Travelling Allowance	12,000		12,000		12,000		11,231	
			Grain Compensation Allowance	4,500		6,500		4,500		10,593	
<i>Supplies and Services—</i>					16,500		18,500		16,500		21,824
			Diet and Road-money to Prosecutors and Witnesses	26,000		29,000		26,000		26,627	
			Conveyance of Corpses and Wounded Persons	1,600		1,850		1,600		1,816	
			Conveyance of Property in Criminal Cases	2,000		1,750		2,000		1,891	
			Food for Stolen Cattle	300		50		300		188	
			Civil and Criminal Lunatic Charges	100		50		100		39	
			Petty Construction and Repairs	2,500		500		2,500		1,222	
			Post-mortem Examination Charges	350		300		350		297	
			Charges for Copies of Judgments	3,500		3,700		3,500		3,623	
			Chemical Examination Charges	350		400		350		356	
			Fees to Interpreters	10		10		10		3	
			Reward for Apprehension of Offenders	100		40		100		...	5
			Charges for Deserters	10		5		10			
					36,820		37,905		36,820		36,267
			Carried over		4,03,620		4,16,005		4,01,320		3,93,003

DETAILED ACCOUNT No. 19A.—LAW AND JUSTICE—COURTS OF LAW.—Criminal Courts—contd

Vide APPENDIX C, PAGE 274

	Number			Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914		Budget Estimate, 1913-1914		Accounts, 1912-1913	
	1914-1915	1913-1914		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Contingencies—			CHARGES OF STATIONARY SUB-MAGISTRATES— <i>contd</i>								
			Brought forward		4,03,620		4,16,005		4,01,320		3,93,000
			Purchase and Repair of Furniture	2,000				2,000		2,600	
			Purchase of Book	60				60		3	
			Levy Charges	1,600				1,400		1,311	
			Hot and Cold Weather Charges	2,000				2,000		337	
			Cleaning Charges	500				500		226	
			Rent Rates and Taxes	3,200				3,200		2,664	
			Service Postage and Telegram Charges	16,500				16,500		10,672	
			Office Expenses	2,320				2,320		2,171	
			Miscellaneous	500				500		496	
					23,180		23,325		23,480		26,480
			Full Charge of Stationary Sub-Magistrates		1,32,100		1,44,530		1,29,800		4,19,480
			Deduct—One-fifth Charge debitable to "3 Land Revenue (p. 34)"		56,420		88,800		85,960		83,897
			TOTAL, CHARGES OF STATIONARY SUB-MAGISTRATES		3,45,680		55,461		3,43,840		3,35,180
Salaries—			HILL TRACT AGENCY ETC ESTABLISHMENTS								
	2	2	Special Assistant Agents at Gungām and Vizagapatam (7667)	17,601		18,000		17,604		18,694	
	2	2	Exchange Compensation Allowance	1,101		1,100		1,101		1,169	
				18,763				18,705			
			Deduct—Probable Savings	68				1,808			
				18,700		19,100		16,900		19,863	
			Deduct—One-fifth transferred to "3 Land Revenue—Charges of District Administration" (p. 31)	3,740		3,820		3,380		3,972	
				14,960		15,280		13,520		15,891	
	12	12	Sub-Magistrates 12 (150)	21,600		22,000		21,600		20,183	
	12	12	Local Allowance 1 (100), 4 (50), 7 (25)	5,700				5,700			
				27,300				27,300			
			Deduct—Probable Savings	5,800				6,300			
				21,500		22,000		21,000		20,185	
			Deduct—One-fifth transferred to "3 Land Revenue—Charges of District Administration" (p. 38)	4,300		4,400		4,200		4,036	
				17,200		17,600		16,800		16,147	
					32,100		32,880		30,320		32,038
			Carried over		32,160		32,880		30,320		32,038

DETAILED ACCOUNT No 19Ag.—LAW AND JUSTICE—COURTS OF LAW.—Criminal Courts—*contd.*

Vide APPENDIX C, PAGE 271.

	Numbers			Budget Estimate 1914-1915		Revised Estimate, 1913-1914		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
	1913-1914	1914-1915		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment—			HILL TRACT AGENCY, ETC., ESTABLISHMENTS— <i>contd.</i>								
			Brought forward		32,160		32,880		30,320		32,038
			Special Assistant Agents Establishment—								
	7	7	Clerks 2 (70), 1 (45), 2 (10), 1 (35) 1 (20)	5,840		5,000		3,840		1,737	
	11	11	Servants 1 (12), 2 (10), 8 (8)	1,152				1,152			
		2	Process Service Establishment 2 (7)	168		170		168		166	
	5	10	Elephant Establishment 5 (9) 5 (6)	900				261			
			Local Allowance 1 (20), 1 (15), 1 (10), 1 (5), 11 (3)	924		650					
			Royal Bonus							—12	
			Deduct—Probable Savings	6,984				5,721			
				184				24			
			Deduct—One fifth transferred to "3 Land Revenue—Charges of District Administration" (p 36)	6,800		5,820		5,700		4,891	
				1,360		1,164		1,140		978	
				5,440		4,656		4,560		3,913	
			Sub Magistrates Establishment—								
	37	37	Clerks 4 (30), 8 (25), 25 (20)	9,840				9,840			
	12	12	Shroofs 3 (15), 9 (10)	1,620		14,400		1,620		13,550	
	42	12	Servants 12 (8), 30 (7)	3,672				3,672			
			Local Allowance 8 (10), 1 (5), 21 (5) 16 (3) 19 (2), 11 (1)	3,600		9,400		2,356		9,169	
			Temporary Establishment	2,772		2,200		2,772		2,117	
			Royal Bonus							7	
			Recovery from Local Funds							—2,242	
			Deduct—Probable Savings	21,504				20,160			
				564				460			
Allowances—			Deduct—One fifth transferred to "3 Land Revenue—Charges of District Administration" (p 39)	21,000		20,000		20,000		22,601	
				4,200		5,200		4,000		4,520	
				16,800		20,800		16,000		18,081	
			Special Assistant Agents Allowances—		22,240		25,456		20,560		21,994
			Travelling Allowance of Officers	1,500		4,500		4,500		3,898	
			Travelling Allowance of Establishment	1,400		1,000		1,400		1,106	
			Grain Compensation Allowance	100		500		100		359	
			Deduct—One fifth transferred to "3 Land Revenue—Charges of District Administration" (p 36)	6,000		6,300		6,000		5,663	
				1,200		1,260		1,200		1,133	
				4,800		5,040		4,800		4,530	
			Sub-Magistrates' Allowances—								
			Travelling Allowance of Officers	5,000		4,500		4,500		4,590	
			Travelling Allowance of Establishment	3,000		2,900		2,000		2,851	
			Grain Compensation Allowance	400		900		400		1,261	
Supplies and Services—			Deduct—One fifth transferred to "3 Land Revenue—Charges of District Administration" (p 39)	8,400		8,300		6,900		8,732	
				1,680		1,660		1,380		1,747	
				6,720		6,640		5,520		6,985	
			Special Assistant Agents—		11,520		11,680		10,320		11,515
			Diet and Road-money to Prosecutors and Witnesses	3,000		3,000		3,000		2,725	
			Elephant Charges	11,000		10,000		10,000		10,464	
			Presents to Khond Chiefs, etc	300		300		300		318	
			Food for Stolen Cattle	10		10		10		15	
			Conveyance of Property in Criminal Cases	30		30		30		19	
			Charges for Copies of Judgments	20		20		20		85	
			Rewards for Apprehension of Offenders	200		200		500		84	
			Fees to Interpreters	100		100		60		20	
			Civil and Criminal Lunatic Charges	20		20		20		19	
			Remuneration to Copyists	50		50		50		265	
			Petty construction and repairs	300		300				11,013	
			Deduct—One fifth transferred to "3 Land Revenue—Charges of District Administration" (p 37)	15,030		14,030		14,000		2,803	
				3,005		2,806		2,800			
					12,024		11,224		11,200		11,210
			Carried over		77,944		81,240		72,400		76,757

DETAILED ACCOUNT No. 19Ag.—LAW AND JUSTICE—COURTS OF LAW.—Criminal Courts—*contd.*

Vide APPENDIX C. PAGE 274.

	HILL TRACT AGENCY, ETC., ESTABLISHMENTS— <i>contd.</i>	Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought forward		77,944		81,240		72,400		76,75
Supplies and Services— <i>contd.</i>	Sub-Magistrates—								
	Elephant Charges	...		— 76		...		...	
	Fees to Interpreters	...		16		10		...	
	Diet and Road-money to Prosecutors and Witnesses.	3,000		2,300		2,960		3,091	
	Food for Stolen Cattle	10		20		10		4	
	Conveyance of Corpses and Wounded Persons	100		90		100		68	
	Conveyance of Property in Criminal Cases	150		110		100		165	
	Charges for Copies of Judgments	50		60		50		45	
	Rewards for Apprehension of Offenders	100		100		150		...	
	Chemical Examination Charges	10		20		10		3	
	Civil and Criminal Lunatic charges	10		20		...		3	
	Registration Charges	10		20		10		3	
	Presents to Khond Chiefs	10		20		...		...	
		3,450		2,700		3,400		3,382	
	Deduct—One-fifth transferred to "3. Land Revenue—Charges of District Administration" (p. 39)	690		540		680		676	
Contingencies—	Special Assistant Agents—		2,760		2,160		2,720		2,700
	Purchase, Repair and Carriage of Tents	300				400		310	
	Cooly to Tent Lascars	100				100		81	
	Purchase and Repair of Furniture	750				450		497	
	Tour Charges	1,300				1,100		1,179	
	Hot and Cold Weather Charges	100				25		45	
	Rents, Rates and Taxes	250				240		15	
	Service Postage and Telegram Charges	1,200				1,200		901	
	Office Expenses	650				650		435	
	Cleaning Charges	250				250		99	
	Miscellaneous	100				100		11	
	Purchase of Books	10				5		...	
		5,010		4,650		4,820		3,573	
	Deduct—One-fifth transferred to "3. Land Revenue—Charges of District Administration" (p. 37)	1,002		936		964		715	
	Sub-Magistrates—		4,008		3,704		3,856		2,850
	Petty Construction and Repairs	100				...		35	
	Purchase and Repair of Furniture	170				100		82	
	Cleaning Charges	1,000				800		668	
	Tour Charges	3,000				3,000		3,265	
	Service Postage and Telegram Charges	2,100				2,000		2,073	
	Office Expenses	1,000				1,000		910	
	Rents, Rates, etc.	30				30		26	
	Chemical Examination Charges	10				10		...	
	Purchase of Books	10				10		...	
	Miscellaneous	1,000				1,200		1,173	
	Hot and Cold Weather Charges	20				20		2	
	Pay of Menials	20				20		...	
		8,470		8,360		8,200		8,234	
	Deduct—One-fifth transferred to "3. Land Revenue—Charges of District Administration" (p. 40)	1,694		1,672		1,640		1,647	
	Number:		6,776		6,688		6,560		6,587
	1913-1914								
	1914-1915								
Establishment—	HOSPITAL CHARGES.								
	1 4 Apothecary (100)	...				1,200			
	4 4 Sub-Assistant Surgeons 1 (90), 3 (30)	2,160				2,184		2,334	
	Charge Allowance for Apothecary	...		3,690		600			
	Special Allowance for Apothecary	...				600			
	Charge Allowance, Rs. 19 each	480				480			
	Malik and Plains Allowance for 3 Sub-Assistant Surgeons at Rs. 15 each	540				540			
	House-rent Allowance	60		60		60		60	
Allowances—	Language Allowance	...		16		72		...	
	4 2 Hospital Servants 1 (12), 1 (12--20).	288		144		468		144	
	Local Allowance	...		700		252		709	
	Grain Compensation Allowance	100		40		100		40	
	Travelling Allowance of Sub-Assistant Surgeon	800		700		800		342	
Supplies and Services—	Medical Charges	2,000		3,400		2,000		2,759	
Contingencies—	Bedding and Clothing	250		200		188		9	
	Cleaning Charges	300		200		250		259	
	Office Expenses	350		330		250		327	
	Pay of Menials	350		328		360		336	
	Royal Bonus	...		...		...		31	
		7,678				10,404			
	Deduct—Probable Savings	378				1,404			
		7,300		8,800		9,000		7,350	
	Deduct—One-fifth transferred to "3. Land Revenue—Charges of District Administration" (p. 43).	1,460		1,760		1,800		1,469	
	TOTAL, HILL TRACT AGENCY, ETC. ESTABLISHMENTS	97,328	5,840	1,00,832	7,040	92,736	7,200	94,780	5,881

## DETAILED ACCOUNT No. 19Ah.—LAW AND JUSTICE—COURTS OF LAW.—Pledership Examination Charges.

	Budget Estimate, 1914-1915.	Revised Estimate, 1913-1914.	Budget Estimate, 1913-1914.	Accounts, 1912-1913.
	Rs.	Rs.	Rs.	Rs.
Secretary . . . . .	700	...	700	...
Remuneration to Examiners . . . . .	4,500	4,969	4,000	4,244
Clerks (Temporary) . . . . .	240	240	240	240
Cost of Stationery . . . . .	50	39	80	37
Purchase and Repair of Furniture . . . . .	15	...	15	...
Postage and Telegram Charges . . . . .	10	14	10	10
Cleaning Charges . . . . .	5	...	5	...
Office Expenses . . . . .	50	38	50	39
	5,570		5,100	
	70		100	
<i>Deduct—Probable Savings</i>				
<b>TOTAL</b>	<b>5,500</b>	<b>5,309</b>	<b>5,000</b>	<b>4,570</b>

## DETAILED ACCOUNT No. 19Ai.—LAW AND JUSTICE—COURTS OF LAW.—Refunds.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Refunds { Judicial . . . . .	1,000		800		800		712
{ Magisterial . . . . .	1,20,000		1,31,000		1,15,000		1,18,876
Fines under Sections 3 to 5 of the Towns Nuisances Act . . . . .	1,000		200		1,000		119
Pledership Examination Fees . . . . .	100		...		100		...
High Court Apprentice Examination Fees . . . . .	90		...		90		50
Fees from Notaries Public . . . . .	10		...		10		...
<b>TOTAL</b>		<b>1,22,200</b>		<b>1,32,000</b>		<b>1,17,000</b>	<b>1,19,757</b>

## 19B.—LAW AND JUSTICE—JAILS.

	Detailed Account No.	Budget Estimate, 1914-1915.	Revised Estimate, 1913-1914.	Budget Estimate, 1913-1914.	Accounts, 1912-1913.
		Rs.	Rs.	Rs.	Rs.
<i>PROVINCIAL.</i>					
Jails . . . . .	19Ba	* 11,51,000	* 10,98,000	10,10,000	10,39,949
Jail Manufactures . . . . .	19Bb	4,00,000	4,16,000	4,00,000	3,49,922
<b>TOTAL</b>		<b>15,51,000</b>	<b>15,14,000</b>	<b>14,10,000</b>	<b>13,89,871</b>

\* The expenditure is controlled by the Inspector-General of Prisons except "Charges for Police Custody" which are controlled by the High Court.

## DETAILED ACCOUNT No. 19Ba.—LAW AND JUSTICE—JAILS.—Jails.

	Budget Estimate, 1914-1915.	Revised Estimate, 1913-1914.	Budget Estimate, 1913-1914.	Accounts, 1912-1913.
	Rs.	Rs.	Rs.	Rs.
<b>SUMMARY.</b>				
SUPERINTENDENCE . . . . .	3,14,170	2,97,200	2,93,000	3,01,143
ESTABLISHMENT . . . . .	4,75,000	4,40,000	3,80,000	3,88,811
DIETARY CHARGES . . . . .	35,500	41,300	30,000	36,327
HOSPITAL CHARGES . . . . .	28,000	29,600	25,000	28,299
CLOTHING AND BEDDING OF PRISONERS . . . . .	30,000	29,000	30,000	27,114
SANITATION CHARGES . . . . .	53,000	46,500	51,000	52,261
CHARGES FOR MOVING PRISONERS . . . . .	49,800	60,000	42,000	44,453
MISCELLANEOUS SERVICES AND SUPPLIES . . . . .	20,500	20,600	16,000	20,949
TRAVELLING ALLOWANCE, ETC. . . . .	14,700	15,500	15,800	13,717
CONTINGENT CHARGES . . . . .	10,500	9,900	10,000	7,487
EXTRAORDINARY CHARGES FOR LIVE STOCK TOOLS AND PLANT . . . . .	50,000	42,000	48,000	48,177
PETTY CONSTRUCTION AND REPAIRS . . . . .	28,200	24,200	27,200	29,463
CHARGES FOR POLICE CUSTODY . . . . .				
	11,09,370	10,55,800	9,68,000	9,98,201
	11,51,570	10,98,000	10,10,100	10,39,949
	570	...	100	...
<b>TOTAL</b>	<b>11,51,000</b>	<b>10,98,000</b>	<b>10,10,000</b>	<b>10,39,949</b>
<b>RE-DISTRIBUTION OF THE ABOVE BY JAILS—</b>				
Superintendence . . . . .	42,200	42,200	42,100	41,748
Presidency Jails . . . . .	1,40,108	1,33,764	1,23,714	1,21,326
Central Jails . . . . .	6,11,354	5,85,332	5,24,976	5,34,609
District Jails . . . . .	1,57,546	1,28,834	1,32,988	1,26,793
Subsidiary Jails . . . . .	1,89,562	1,83,670	1,76,934	1,86,010
Lock-ups . . . . .	28,200	24,200	27,200	29,463
	17,400	...	16,812	...
<i>Deduct—Probable Savings</i>				
	11,51,570	10,98,000	10,10,100	10,39,949
	570	...	100	...
<b>TOTAL</b>	<b>11,51,000</b>	<b>10,98,000</b>	<b>10,10,000</b>	<b>10,39,949</b>



DETAILED ACCOUNT No. 19Ba.—LAW AND JUSTICE—JAILS.—Jails—*contd.*

Vide APPENDIX C, PAGE 275.

	Numbers.		DETAILS.	Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
	1913-14.	1912-13.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SUPERINTENDENCE.											
Salaries—	1	1	Inspector-General (1,800-50-2,000)	24,000		24,000		24,000		24,000	
	1	1	Exchange Compensation Allowance	1,500		1,500		1,500		1,500	
					25,500		25,500		25,500		25,500
Establishment—	1	1	Clerk (175-10-225)	2,460				2,340			
	1	1	Do. (100-5-125)	1,500				1,500			
	2	2	Clerks (100), (70-5-100)	2,040		10,900		2,040		10,658	
	10	10	Do. 1 (55), 1 (50), 1 (45), 1 (40), 1 (35), 1 (30), 1 (27½), 1 (25), 1 (22½), 1 (25-1-35).	4,296				4,284			
	6	6	Servants 1 (16), 2 (12), 1 (11), 1 (10), 1 (9)	840		830		840		811	
	10	10	Local Allowance—								
	2	2	Clerks 5 (10), 5 (8)	1,080		1,128		1,080		1,128	
			Servants 1 (3), 1 (1)	48				48			
					12,264		12,858		12,132		12,507
Allowances—			Travelling Allowance of Gazetted Establishment	2,000		1,670		2,000		1,562	
			Travelling Allowance of Non-Gazetted Establishment	1,000		800		1,000		862	
			Grain Compensation Allowance	108		134		100		114	
					3,108		2,604		3,100		2,538
Contingencies—			Purchase and Repair of Furniture	50				50		...	
			Purchase of Books	...				...		...	
			Tour Charges	300				300		308	
			Hot and Cold Weather Charges	50				50		37	
			Service Postage and Telegram Charges	800				800		675	
			Office Expenses	68				108		33	
			Cleaning Charges	60				60		60	
					1,328		1,238		1,368		1,118
			TOTAL, SUPERINTENDENCE		42,200		42,200		42,100		41,748
ESTABLISHMENT.											
(1) —OFFICERS, DISTRS, JAILORS, ETC.											
Presidency Jails—	1	1	Superintendent (850)	10,200		10,400		10,200		11,018	
	2	2	House-rent Allowance (125)	1,500		1,736		1,500		1,702	
	1	1	Jailors * (200), (75)	3,350				2,820			
			Deputy Jailor * (80)	260				300			
	6	7	Jail Clerks 1 (60), 2 (50), 1 (40), 1 (30), 1 (25)	3,060		6,740		1,104		6,321	
								480			
								384			
								210			
	5	6	House-rent Allowance to Visiting Jailor the Penitentiary * (5)	360		300		360		360	
	1	1	Exchange Compensation Allowance.	638		654		638		690	
Central Jails—	4	5	Superintendents * 1 (600-50-1,000), 1 (450)	45,000	20,018		19,830	43,800	18,866		20,031
				11,400				10,200			
	3	3	Do. * 1 (750), 1 (600)	16,200		75,100		8,400		78,846	
			1 (450-30-600)	6,480				12,240			
	8	8	Jailors * 1 (250), 1 (200), 4 (175) and 2 (150)	17,400				2,640			
								4,800			
	8	9	Deputy Jailors * 4 (100) and 5 (80)	9,600				8,040			
	...	2	Probationary Deputy Jailors (50)	1,200		33,800		7,200		34,014	
	33	33	Jail Clerks 1 (60), 7 (50), 7 (40), 12 (30) and 6 (25)	14,400				3,744			
								3,636			
								5,232			
								516			
	6	7	Exchange Compensation Allowance.	4,538		3,600		3,900		3,788	
			House-rent Allowance (60)	...		...		...		50	
District Jails—	3	3	Superintendents * (350-20-450)	14,520	1,26,218		1,13,500	13,320	1,14,348		1,16,098
	2	2	Allowance to Surgeons for General Charge 1 (100), 1 (75)	2,100		2,100		2,100		12,041	
	5	5	Jailors * 5 (150)	9,000				4,020		2,000	
	...	5	Deputy Jailors (60)	3,600				2,280			
	14	9	Jail Clerks 1 (50), 4 (40), 2 (30) and 2 (25)	3,840		11,500		...		11,093	
								3,156			
								2,184			
								...			
Subsidiary Jails—	2	2	Superintendents (25)	600	33,060		24,500	600	27,060		25,134
	10	10	Jailors 1 (60), 2 (40), 2 (30), 1 (20), 2 (14), 1 (12), 1 (8)	3,126						600	
	1	1	Assistant Jailor (30)	360		2,934		2,676		2,919	
			House-rent Allowance (3)	36		36		240			
			TOTAL SUPERINTENDENTS,		4,212		3,570		3,552		3,555
			JAILORS, ETC.		1,83,508		1,60,400		1,63,826		1,65,418
			Carried over		1,83,508		1,60,400		1,63,826		1,65,418

\* Provided with free-quarters.

Provision has not been made for one Jail clerk on Rs. 60 attached to the Civil Jail, Madras—vide G.O. No. 516, Judicial, dated 2nd March 1914.



DETAILED ACCOUNT No. 19Ba.—LAW AND JUSTICE—JAILS.—Jails—contd.  
Vide APPENDIX C, PAGE 275.

	Numbers.		ESTABLISHMENT—contd.	Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
	1913-1914.	1914-1915.		Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.
			Brought forward .		1,83,508		1,60,400		1,63,826		1,65,418
			(i) MEDICAL ESTABLISHMENT.								
Presidency Jails—	3	3	* Sub-Assistant Surgeons 1 (95)†								
	1	1	1 (85), 1 (55)	2,820				2,820			
			Compounder (12+3) Jail Allowance	180		1,600		180		2,407	
			Deduct—Morty of Pay and Allowance of one Sub-Assistant Surgeon transferred to "21. Medical" (p. 153)	570				570			
			Add—House-rent Allowance of one Sub-Assistant Surgeon attached to Civil Jail (1) and of one compounder attached to the Penitentiary (3)	48		84		48		83	
				36				36			
Central Jails—	6	5	Allowance to Surgeons for Medical Charge (100)	6,000	2,514	6,900	1,684	7,200	2,514	7,741	2,550
	16	16	† Sub-Assistant Surgeons 1 (80), 5 (170), 2 (55), 8 (45)	10,800		11,900		10,800		11,800	
	5	6	Compounders (12+2, Jail Allowance)	1,008				840			
District Jails—	5	5	† Sub-Assistant Surgeons (55)‡		17,808		18,800		18,840		19,547
					3,300		3,866		3,300		3,831
			TOTAL MEDICAL ESTABLISHMENT.		23,622		21,350		21,654		25,931
			(ii) WARDER ESTABLISHMENT.								
Presidency Jails—	84	84	Warders 1 (75), 1 (90), 1 (50), 1 (40), 1 (27), 1 (16), 3 (14), 4 (12), 12 (19), 24 (9), 34 (8), 1 (8)	11,688		12,820		11,688		10,710	
			Local Allowance (79)	948				948		988	
			Compensation in lieu of quarters (40)	480		480		480		480	
	2	...	Supernumerary Warders 2 (35)	...		...		840		...	
Central Jails—	527	518	† Warders § 5 (30),    3 (25), 5 (25), 3 (20), 9 (16), 16 (14), 26 (12), 78 (10), 149 (9), 247 (8), 1 (12), 6 (8)	63,384	13,116		(a) 13,300	63,408	13,956		12,178
	4	1	Supernumerary Warders (16)	192				768			
District Jails—	152	151	† Warders 4 (20), 1 (15), § 4 (15), 1 (13), † (14), 8 (12), 17 (10), 31 (9), 59 (8), 1 (12), 1 (8)	15,168	63,573		62,100	15,240	64,176		62,138
	1	1	Supernumerary Warder 1 (16)	192				192			
Subsidiary Jails—	174	175	Warders 1 (16), 3 (14), 2 (12), 13 (10), 12 (9), 31 (8), † 111 (7), 1 (10), 1 (8)	16,356	15,360		15,200	16,272	15,432		15,213
			Local Allowance (22)	264				240		15,327	
					16,620		16,900		16,512	240	15,567
Presidency Jails—	3	3	Warders, Temporary (8)		288		...		288		...
Central Jails—	47	47	Warders, Temporary (8)		4,512		700		4,512		541
District Jails—	25	25	Warders, Temporary (8)		2,400		350		2,400		515
			TOTAL WARDER ESTABLISHMENT.		1,15,872		1,08,550		1,17,270		1,06,152
			(iv) MENIAL AND OTHER ESTABTS.								
Presidency Jails—	1	1	† Matron (30)		360		†† 950		300		†† 920
Central Jails—	3	3	† Matrons 3 (25)		900		950		1,200		924
			TOTAL MENIAL AND OTHER ESTABTS.		1,260		1,900		1,500		1,853
			CLERICAL, EDUCATION AND MECHANICAL ESTABLISHMENT.								
Presidency Jails—	1	1	Teacher (20), Temporary	240		††...		240			
	1	1	Typist (20-1-25)	252		...		240			
Central Jails—	2	5	Teacher (20) Temporary §§		492		...		480		
District Jails—	6	7	Tamil Teacher 1 (20-1-25), 1 (15-1-20)		1,140		432		480		204
			Telugu Teacher 1 (20-1-25)								
			Weaving Master 1 (25-1-30)		2,356		1,568		1,596		1,527
			Drill and Gymnastic Instructor (30)		3,888		2,000		2,556		1,791
			Agricultural Instructor 1 (50)								
			Carpentry and Blacksmith Instructor 1 (25-1-30)								
			Royal Bonus—								
			Presidency Jails		...		...		...		...
			Central Jails		...		...		...		...
			District Jails		...		...		...		...
			Subsidiary Jails		...		...		...		...
			Deduct—Probable Savings		13,980		...		16,812		...
			TOTAL ESTABLISHMENT		3,14,170		2,97,200		2,93,000		3,01,143

\* The rate of pay includes Charge Allowance of Rs. 15 and Presidency Allowance of Rs. 10, and one receives house-rent allowance.

† Provided with free-quarters.

‡ The rate of pay includes Charge Allowance of Rs. 20 for 1st and 2nd grade and Rs. 15 for 3rd and 4th grade Sub-Assistant Surgeons.

§ Of these, two Warders draw Rs. 40 and one Rs. 35 under old scale.

|| Of these, three Warders draw Rs. 16 under old scale.

\*\* Draws Rs. 50 under old scale.

†† The expenditure incurred on account of typist and teacher has been included under menial and other establishment.

‡‡ Excludes one Warder attached to the sub-jail at Vallam in the Tanjore district which was abolished and includes one Warder sanctioned in G.O. No. 1897, Judicial, dated 10th July 1913, for the Watrap Sub-jail in the Ramanud district and one Warder for the Sub-jail at Coonoor—vide G.O. No. 648, Judicial, dated 14th March 1914.

§§ Of these, provision is made for three teachers for 11 months only.

DETAILED ACCOUNT No. 19Ba.—LAW AND JUSTICE—JAILS.—Jails—contd.									
		Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DIETARY CHARGES.									
Presidency Jails—	Rations (834 prisoners) . . . . .	44,300				30,000			
	Miscellaneous Dietary Charges . . . . .	500				500			
	Garden and Agricultural Expenses . . . . .	200				200			
			45,000		40,000		30,700		28,751
Central Jails—	Rations (6,531 prisoners) . . . . .	2,50,000				1,92,000			
	Miscellaneous Dietary Charges . . . . .	5,500				5,000			
	Garden and Agricultural Expenses . . . . .	4,400				2,900			
	Proportion of Dairy Expenses . . . . .	100				100			
			2,60,000		2,40,000		2,00,000		2,03,371
District Jails—	Rations (1,431 prisoners) . . . . .	50,000				47,000			
	Miscellaneous Dietary Charges . . . . .	1,200				1,200			
	Garden and Agricultural Expenses . . . . .	400				300			
	Proportion of Dairy Expenses . . . . .	...				...			
			60,600		50,600		48,500		45,921
Subsidiary Jails—	Rations (2,214 prisoners) . . . . .	1,08,100				1,00,000			
	Miscellaneous Dietary Charges . . . . .	1,200				800			
	Garden and Agricultural Expenses . . . . .	100				...			
			1,09,400		1,09,400		1,00,800		1,10,751
	TOTAL DIETARY CHARGES		4,75,000		4,40,000		3,80,000		3,88,811
HOSPITAL CHARGES.									
Presidency Jails—	Sick Diet and Extras for Patients . . . . .	1,200				1,000			
	Cost of Extra or Special Diet (Prisoners not in Hospital) . . . . .	100				200			
	Medicines and Hospital Equipment . . . . .	2,200				1,000			
			2,500		3,500		2,200		3,827
Central Jails—	Sick Diet and Extras for Patients . . . . .	10,000				9,000			
	Cost of Extra or Special Diet (Prisoners not in Hospital) . . . . .	1,200				1,500			
	Medicines and Hospital Equipment . . . . .	12,000				8,000			
	Proportion of Dairy Expenses . . . . .	300				1,500			
			23,500		28,650		20,000		24,207
District Jails—	Sick Diet and Extras for Patients . . . . .	2,500				2,500			
	Cost of Extra or Special Diet (Prisoners not in Hospital) . . . . .	200				300			
	Medicines and Hospital Equipment . . . . .	3,300				2,500			
	Proportion of Dairy Expenses . . . . .	...				...			
			6,000		6,950		5,300		6,086
Subsidiary Jails—	Sick Diet and Extras for Patients . . . . .	1,900				2,000			
	Cost of Extra or Special Diet (Prisoners not in Hospital) . . . . .	100				...			
	Medicines and Hospital Equipment . . . . .	500				500			
			2,500		2,200		2,500		2,117
	TOTAL HOSPITAL CHARGES		35,500		41,300		30,000		36,227
CLOTHING AND BEDDING OF PRISONERS.									
	Presidency Jails (834 prisoners) . . . . .	2,700		2,800		2,500		2,444	
	Central Jails (6,531 " ) . . . . .	20,000		21,500		17,000		20,806	
	District Jails (1,431 " ) . . . . .	3,500		3,500		3,500		3,287	
	Subsidiary Jails (2,214 " ) . . . . .	1,800		2,000		2,000		1,762	
	TOTAL CLOTHING AND BEDDING OF PRISONERS		28,000		29,600		25,000		28,299
SANITATION CHARGES.									
Presidency Jails—	Conservancy, Washing and Purifying . . . . .	2,500				2,500			
	Charges for Water-supply . . . . .	3,000				4,000			
	Extraordinary Charges . . . . .	500				500			
			6,000		7,000		7,000		4,687
Central Jails—	Conservancy, Washing and Purifying . . . . .	1,000				1,500			
	Charges for Water-supply . . . . .	8,500				7,000			
	Extraordinary Charges . . . . .	1,500				1,500			
			11,000		9,000		10,000		9,809
District Jails—	Conservancy, Washing and Purifying . . . . .	500				500			
	Charges for Water-supply . . . . .	1,000				1,500			
	Extraordinary Charges . . . . .	500				500			
			2,000		1,800		2,500		1,601
Subsidiary Jails—	Conservancy, Washing and Purifying . . . . .	10,400				9,900			
	Charges for Water-supply . . . . .	500				500			
	Extraordinary Charges . . . . .	100				100			
			11,000		11,200		10,500		11,007
	TOTAL SANITATION CHARGES		30,000		29,000		30,000		27,114

## DETAILED ACCOUNT No. 19Ba.—LAW AND JUSTICE—JAILS.—Jails—contd.

		Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CHARGES FOR MOVING PRISONERS.									
Presidency Jails—	Transfer Charges . . . . .	12,000		11,000		12,000		11,159	
	Transportation Charges . . . . .	10,000		8,000		10,000		11,684	
			22,000		19,000		22,000		22,843
Central Jails—	Transfer Charges . . . . .		8,500		9,000		7,000		7,979
District Jails—	Transfer Charges . . . . .		3,060		2,000		2,500		2,134
Subsidiary Jails—	Transfer Charges . . . . .		19,500		16,500		19,500		19,305
	TOTAL CHARGES FOR MOVING PRISONERS . . . . .		53,000		46,500		51,000		52,261
MISCELLANEOUS SERVICES AND SUPPLIES.									
Presidency Jails—	Lighting . . . . .	600				700		556	
	Disciplinary Charges . . . . .	100				200		96	
	Uniform and Equipment of Warders . . . . .	1,100				1,200		922	
	Rewards for Recapture and Service . . . . .	600				800		465	
	Execution Charges . . . . .	20				20		3	
	Other items . . . . .	12,080				8,900		12,189	
	Cost of Indented Europe Stores . . . . .	...				...		123	
	Freight on Europe Stores . . . . .	...				...		...	
			14,500		14,100		11,820		14,354
Central Jails—	Lighting . . . . .	3,000				2,600		3,098	
	Disciplinary Charges . . . . .	600				600		613	
	Uniform and Equipment of Warders . . . . .	6,600				6,000		6,108	
	Rewards for Recapture and Service . . . . .	5,000				3,500		2,996	
	Execution Charges . . . . .	200				200		235	
	Other items . . . . .	2,500				2,000		2,456	
	Cost of Indented Europe Stores . . . . .	2,500				2,000		602	
	Freight on Europe Stores . . . . .		20,400		31,600		16,900		16,108
District Jails—	Lighting . . . . .	1,000				900		1,044	
	Disciplinary Charges . . . . .	250				150		275	
	Uniform and Equipment of Warders . . . . .	1,700				1,800		1,541	
	Rewards for Recapture and Service . . . . .	1,200				650		682	
	Execution Charges . . . . .	50				50		30	
	Other items . . . . .	500				250		467	
	Cost of Indented Europe Stores . . . . .	200				150		...	
	Freight on Europe Stores . . . . .		4,900		4,000		3,930		4,089
Subsidiary Jails—	Lighting . . . . .	7,750				7,000		7,813	
	Disciplinary Charges . . . . .	500				500		477	
	Uniform and Equipment of Warders . . . . .	800				1,000		731	
	Rewards for Recapture and Service . . . . .	50				50		24	
	Other items . . . . .	900				800		907	
			10,000		10,000		9,350		9,952
	TOTAL MISCELLANEOUS SERVICES AND SUPPLIES . . . . .		49,800		60,000		42,000		44,453
TRAVELLING ALLOWANCE, ETC.									
Presidency Jails—	Travelling Allowance of Gazetted Establishment . . . . .	200				100		323	
	Travelling Allowance of Non-Gazetted Establishment . . . . .	300		570		300		211	
	Conveyance Allowance to Superintendent, The Penitentiary, Madras (30) . . . . .	360		360		360		360	
	Grain Compensation Allowance . . . . .	1,540		2,070		1,400		1,498	
			2,400		3,000		2,160		2,392
Central Jails—	Travelling Allowance of Gazetted Establishment . . . . .	500				500		708	
	Travelling Allowance of Non-Gazetted Establishment . . . . .	2,000		2,500		1,500		2,252	
	Grain Compensation Allowance . . . . .	8,500		8,500		6,000		8,762	
	Conveyance Allowance . . . . .	...		...		...		...	
			11,000		11,000		8,000		11,722
District Jails—	Travelling Allowance of Gazetted Establishment . . . . .	200				200		100	
	Travelling Allowance of Non-Gazetted Establishment . . . . .	1,000		700		1,000		888	
	Conveyance Allowance to Medical Officer, Cuddalore District Jail (25) . . . . .	300		300		300		300	
	Grain Compensation Allowance . . . . .	2,500		2,500		2,100		2,567	
			4,000		3,500		3,600		3,855
Subsidiary Jails—	Travelling Allowance of Non-Gazetted Establishment . . . . .	200		200		240		151	
	Grain Compensation Allowance . . . . .	2,900		2,900		2,000		2,829	
			3,100		3,100		2,240		2,980
	TOTAL TRAVELLING ALLOWANCE, ETC. . . . .		20,500		20,600		16,000		20,949

DETAILED ACCOUNT No. 19Ba.—LAW AND JUSTICE—JAILS.—Jails—contd.									
		Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
	CONTINGENT CHARGES.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Presidency Jails—	Rents, Rates and Taxes . . . . .	2,500				3,180		2,482	
	Service Postage and Telegram Charges . . . . .	400				400		380	
	Telephone Charges . . . . .	200				200		200	
	Current Office Expenses . . . . .	100				130		102	
	Purchase and Repair of Furniture . . . . .	20				20		119	
	Stationery and Register . . . . .	...	3,220		3,700	...	3,930	...	3,283
Central Jails—	Rents, Rates and Taxes . . . . .	2,900				2,920		2,866	
	Service Postage and Telegram Charges . . . . .	2,500				2,500		2,272	
	Telephone Charges . . . . .	1,000				1,000		1,002	
	Current Office Expenses . . . . .	300				250		279	
	Purchase and Repair of Furniture . . . . .	100				150		96	
	Stationery and Register . . . . .	...	6,800		7,600	...	6,820	...	6,515
District Jails—	Rents, Rates and Taxes . . . . .	800				800		731	
	Service Postage and Telegram Charges . . . . .	600				600		559	
	Telephone Charges . . . . .	400				200		400	
	Current Office Expenses . . . . .	200				150		162	
	Purchase and Repair of Furniture . . . . .	50				20		78	
	Stationery and Register . . . . .	...	2,650		2,000	...	1,770	...	1,930
Subsidiary Jails—	Rents, Rates and Taxes . . . . .	2,000				2,500		1,589	
	Service Postage and Telegram Charges . . . . .	100				100		81	
	Telephone Charges . . . . .	60				100		54	
	Current Office Expenses . . . . .	170				200		60	
	Purchase and Repair of Furniture . . . . .	300				380		204	
	Stationery and Register . . . . .	...				...		1	
			2,630		2,200		3,280		1,989
	TOTAL, CONTINGENT CHARGES . . . . .		14,700		15,500		15,800		13,717
	EXTRAORDINARY CHARGES FOR LIVE STOCK, TOOLS AND PLANT.								
Presidency Jails—	Conservancy and Water-supply Dead-stock . . . . .	100				100			
	Dietary Dead-stock . . . . .	500				500			
	Hospital Dead-stock . . . . .	100				100			
	Garden and Agricultural Plant . . . . .	50				50			
	Lighting Dead-stock . . . . .	150				150			
	Disciplinary Stock . . . . .	100	1,000		1,800	100	1,000		1,235
Central Jails—	Conservancy and Water-supply Dead-stock . . . . .	1,000				1,000			
	Dietary Dead-stock . . . . .	2,000				2,000			
	Hospital Dead-stock . . . . .	300				500			
	Garden and Agricultural Plant . . . . .	400				200			
	Lighting Dead-stock . . . . .	500				500			
	Disciplinary Stock . . . . .	1,000				1,000			
	Arms and Accoutrements . . . . .	300				200			
	Dairy Live-stock and Plant . . . . .	...				...			
	Draught Cattle . . . . .	200				200			
	Other Miscellaneous Dead-stock . . . . .	300	6,000		5,500	100	5,700		5,346
District Jails—	Conservancy and Water-supply Dead-stock . . . . .	500				250			
	Dietary Dead-stock . . . . .	500				650			
	Hospital Dead-stock . . . . .	100				100			
	Garden and Agricultural Plant . . . . .	3,520				100			
	Lighting Dead-stock . . . . .	100				100			
	Disciplinary Stock . . . . .	300				300			
	Arms and Accoutrements . . . . .	50				50			
	Dairy Live-stock and Plant . . . . .	...				...			
	Draught Cattle . . . . .	...				...			
	Other Miscellaneous Dead-stock . . . . .	50	5,120		1,000	50	1,600		1,548
	Carried over . . . . .		12,120		8,300		8,300		6,129

DETAILED ACCOUNT NO. 19Ba.—LAW AND JUSTICE—JAILS.—Jails—*contd.*

	EXTRAORDINARY CHARGES, ETC.— <i>contd.</i>	Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought forward .		12,120		8,300		8,300		6,129
Subsidiary Jails—	Conservancy and Water-supply Dead-stock .	100				100			
	Dietary Dead-stock . . . . .	500				650			
	Hospital Dead-stock . . . . .	50				50			
	Garden and Agricultural Plant . . . . .	50				50			
	Lighting Dead-stock . . . . .	500				600			
	Disciplinary Stock . . . . .	150				150			
	Arms and Accoutrements . . . . .	50				50			
	Other Miscellaneous Dead-stock . . . . .	400				50			
			1,800		1,600		1,700		1,368
	Deduct—Probable savings .		13,920 3,420						
	TOTAL, EXTRAORDINARY CHARGES, ETC.		10,500		9,900		10,000		7,487
	PETTY CONSTRUCTION AND REPAIRS.								
	Presidency Jails . . . . .	3,000		3,000		3,000		1,809	
	Central Jails . . . . .	30,000		26,000		30,000		30,550	
	District Jails . . . . .	10,000		8,000		10,000		10,164	
	Subsidiary Jails . . . . .	7,000		5,000		5,000		5,654	
	TOTAL, PETTY CONSTRUCTION AND REPAIRS .		50,000		42,000		48,000		48,177
	CHARGES FOR POLICE CUSTODY.								
Lock-ups—	Dietary Charges including Sick Diet . . . . .	10,000				10,000		8,785	
	Conveyance of Under-trial Prisoners . . . . .	18,000				17,000		20,615	
	Conveyance of Convicted Prisoners . . . . .	...				...		...	
	Sanitation Charges . . . . .	100				100		27	
	Lighting Charges . . . . .	80				80		30	
	Disciplinary Charges . . . . .	10				10		3	
	Miscellaneous . . . . .	10				10		3	
	TOTAL, CHARGES FOR POLICE CUSTODY .		28,200		24,200		27,200		29,462

## DETAILED ACCOUNT NO. 19Bb.—LAW AND JUSTICE—JAILS.—Jail Manufactures.

Purchase of Raw Materials—								
Presidency Jails . . . . .	55,000		54,500		59,000		49,448	
Central Jails . . . . .	3,02,000		3,14,000		3,00,000		2,62,040	
District Jails . . . . .	42,000		47,000		40,000		37,968	
Subsidiary Jails . . . . .	1,000		500		1,000		466	
TOTAL .		4,00,000		4,16,000		4,00,000		3,49,922

## 20.—POLICE.

	Detailed Account No.	Budget Estimate, 1914-1915.	Revised Estimate, 1913-1914.	Budget Estimate, 1913-1914.	Accounts, 1912-1913.
PROVINCIAL.		Rs.	Rs.	Rs.	Rs.
Presidency Police* . . . . .	20A	6,02,600	5,53,000	5,69,600	5,51,891
Superintendence † . . . . .	20B	1,99,900	2,14,600	2,01,500	1,98,938
District Executive Force . . . . .	20C	80,01,000	76,88,400	73,20,200	74,07,035
Village Police ‡ . . . . .	20D	85,400	88,000	85,000	87,271
Criminal Investigation Department † . . . . .	20E	1,51,000	1,58,000	1,50,000	1,50,744
Railway Police † . . . . .	20F	1,61,900	1,62,000	1,60,600	1,60,503
Cattle Pounds ‡ . . . . .	20G	2,56,300	2,56,000	2,58,000	2,53,297
Refunds † . . . . .	...	600	1,000	600	1,282
Miscellaneous . . . . .	20H	62,100	1,50,000	...	5,548
For rounding .		200		500	
TOTAL .		95,21,000	92,69,000	87,46,000	88,16,509

\* The expenditure except under clothing is controlled by the Commissioner of Police, Madras.

† The expenditure is controlled by the Inspector-General of Police.

‡ The expenditure is controlled by the Board of Revenue.

DETAILED ACCOUNT No. 20A.—POLICE.—Presidency Police.										
SUMMARY.			Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SUPERINTENDENCE			76,100		78,300		77,100		75,852	
TOWN AND SUBURBAN POLICE			4,02,998		3,94,000		3,72,940		3,90,748	
HACKNEY CARRIAGE ESTABLISHMENT			6,200		5,610		6,100		5,330	
MOUNTED POLICE			31,200		30,000		31,180		29,878	
MARINE POLICE			17,150		16,100		15,350		13,318	
HARBOUR POLICE			32,590		19,700		27,110		23,317	
INTELLIGENCE DEPARTMENT			17,310		2,310		17,300		3,158	
PROSECUTING AGENCY			12,000		...		12,000		...	
SPECIAL POLICE (charged for to parties concerned)			1,830		2,270		5,300		5,247	
TEMPORARY FORCE FOR PLAGUE DUTY			4,380		3,810		4,380		4,289	
CATTLE POUNDS			820		870		720		754	
For rounding				6,02,638 38		5,53,000 ...		5,69,600 ...		5,51,891 ...
TOTAL				6,02,676		5,53,000		5,69,600		5,51,891
VALUES.										
			1913-1914	1914-1915	DETAILS.					
			SUPERINTENDENCE.							
Salaries—			1	1	Deputy Inspector-General of Police (Commissioner of Police) (1,500) (p. 127)	18,000	20,950	18,000		16,890
			2	2	Superintendents of Police (Deputy Commissioner of Police) (700) (p. 124)	16,800		16,800		19,645
					Local Allowance 2 (100)	2,400		2,400		2,803
			1	1	Deputy Superintendent of Police (Assistant Commissioner of Police) (300) (p. 124)	3,600	23,310	6,000		...
					Local Allowance (50)	600		600		...
					Housing Allowance (100)	1,200	537	480		483
			2	2	Exchange Compensation Allowance.	3,175	2,001	2,175		1,606
Establishment—			1	1	Manager (150—10—2-00)	1,920	14,055	2,040	46,455	41,427
			1	1	Cash-keeper and Accountant (100)	1,200		1,200		
			22	22	Clarks (60), (50), (45), 3 (40), 5 (35), 5 (30), 2 (25), 2 (20), (20—4—50), (20—4—35)	8,790		8,028		
					Gratuities 1 (10), 1 (15), 2 (12)	645		652		
					Conveyance Allowance	...		...		
					Personal Allowance	...		...		
					Royal Bonus		12,561	...	11,820	11,555
					Temporary		...	...		3
			1	1	Wheeler (20)			260		...
Allowances—					Travelling Allowance	200	500	200	360	180
					Grade Compensation Allowance	...	600	600		586
Supplies and services—					Fuel and maintenance of Motor-Car	800	200	1,100	800	5,100
					Bedding for Prisoners	700	600	...	...	777
					Photograph Charges	100	200	60	...	171
					Hire for removing Dead Bodies	70	70	70	...	61
					Charges for searching Wells for Property	10	10	10	...	2
					Charges for preparing Plans in Criminal Cases.	80	100	50	...	105
					Purchase of Articles for Police Station					
					Mortuary	20	20	20		140
					Feeding Charges	15	15	15		20
					Extraction Charges	50	50	50		...
					Electric Fans and Lights	1,000	800	1,000		733
					Law charges	...	2,815	70	...	...
Contingencies—					Purchase and Repair of Furniture	1,500		2,645	1,975	7,202
					Purchase of Books	20				
					Tour Charges	200				
					Hot and Cold Weather Charges	15				
					Cleaning Charges	1,800				
					Rents, Rates and Taxes	6,500				
					Telephone Charges	800				
					Service Postage and Telegram Charges	800				
					Petty Construction and Repairs.	100				
					Office Expenses	3,500				
					Miscellaneous	300				
					Pay of Menials	700				
					Instruction in First aid to the Injured	...				
					Deduct Probable Savings		16,370		15,670	14,893
					For rounding		...		20	...
TOTAL, SUPERINTENDENCE						76,100	78,300	77,100		75,852

\* The Commissioner and two Deputy Commissioners have free quarters.

## DETAILED ACCOUNT No. 20A.—POLICE.—Presidency Police—contd.

	Numbers.			Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
	1913-1914	1914-1915.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
TOWN AND SUBURBAN POLICE.											
Police Force—	2	2	* Inspectors—								
			Rural Reserve.								
	2	2	1st class (300)	7,200				7,200			
	2	2	2nd „ (250)	3,000	3,000			6,000			
	4	4	3rd „ (200)	9,600				9,600			
			Conveyance Allowance 8 (25)		2,400			2,400			
	10	10	* Sub-Inspectors (125)	13,500	1,500			15,000			
	18	18	„ (100)	21,600				21,600			
	35	35	„ (75)	22,500				22,500			
			Conveyance Allowance 53 (20)		12,720			12,720			
	26		* Sergeants (80—5—110)		26,760			27,240			
			Exchange Comp. Allowance.		150			150			
			Rural Reserve.								
	40	40	* Head Constables (25)	11,100	900			12,000			
	70	70	„ (20)	15,840	960			16,800			
	92	92	„ (15)	15,660	900			16,560			
	60	60	* Constables (12)	7,920	720			8,640			
	200	300	„ (11)	37,620	1,980			39,600			
	700	600	„ (10)	69,000	3,000			84,000			
316	316	„ (9)	31,968	2,160			34,128				
		Local and Staff Allee. of Drill In-									
		structors 2 (2½)		60			60				
		Temporary Force for Moharram		...			50				
		Local Allowance for officers and men									
		on special duty		600			...				
			3,24,318				3,23,048				
		Deduct—Probable Savings		6,200			23,048				
				3,18,118		3,14,000		3,00,000		3,11,401	
		Royal Bonus		...		...			78		
Allowances —			Travelling Allowance		15,000		11,000		10,000		16,303
			Grain Compensation Allowance		23,000		23,000		23,580		23,123
			Short-hand Allowance		120		60		...		...
Supplies and Services—					38,120		34,060		33,580		39,504
			Clothing and Uniform		10,000		12,000		10,000		12,097
			Arms and Accoutrements		400		400		400		332
			Rewards		3,200		7,000		2,500		3,897
			Petty Construction and Repairs		100		140		100		120
Contingencies—			Special Rewards		7,000		...		...		...
			Rents, Rates and Taxes		21,000		20,700		19,540		13,000
			Service Postage and Telegram						22,000		18,966
			Charges		500				500		547
			Telephone Charges		3,800				3,800		3,865
			Carriage of Clothing and Uniform		60				60		...
			Instruction in First aid to the						...		...
			Injured		700				...		19
			Miscellaneous and Office Expenses.		...		26,060		26,400		26,360
											23,397
			For rounding								
		TOTAL TOWN AND SUBURBAN POLICE			4,02,998		3,94,000		3,72,940		3,90,748
HACKNEY CARRIAGE ESTABLISH- MENT.											
Establishment—	2	2	Sub-Inspectors (100), (75)		2,100		3,860		2,100		3,425
			Conveyance Allowance 2 (20)		480		480		480		396
	2	2	Head Constables, 2nd Grade (20), 3rd								
			Grade (15)		420				420		
	12	12	Constables 1 (12), 9 (11), 1 (10), 1 (9).		1,560				1,560		
			Local Allowance for Reserve Inspe-								
			ctor (25) for charge of Establish-								
			ment		300		300		300		300
						4,860		4,640		4,860	4,121
Allowances—			Grain Compensation Allowance			260		265		200	233
Supplies and Services—			Clothing and Uniform							100	
			Arms and Accoutrements				75		75		2
Contingencies—											102
			Rents, Rates and Taxes		432				432		27
			Tin Plates		250				250		149
			Charcoal		7				7		2
			Screw Nails		15				15		5
			Repair to Stand Boards		15				15		289
			Brass Badges		280				280		402
			Miscellaneous		6				6		...
						1,005		630		1,005	874
			For rounding						40		
			TOTAL HACKNEY CARRIAGE ESTABLISHMENT			6,200		5,610		6,100	

\* Four Inspectors of Police, seven Sub-Inspectors, five Sergeants, twelve Reserve Head Constables and 65 Reserve Constables and eight Head Constables, 46 Constables of H. Division have free quarters.



## DETAILED ACCOUNT No. 20A.—POLICE.—Presidency Police—contd

	Numbers			Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
	1915	1914		Rs.	Is.	Rs.	Is.	Rs.	Is.	Rs.	Is.
MOUNTED POLICE											
Establishment—			Local Allowance for officer in charge (10)	120				120			
	1	1	Head Constable, 3rd Grade (15)	180				180			
			Local Allowance (2)	24				24			
	3	3	Constables 1 (11), 2 (10)	372				372			
			Local Allowance at Rs 2 each	72				72			
	1	1	Prison Van Driver (12)	144				144			
Allowances—			Grain Compensation Allowance	91	912	94	876	80	912	84	858
					91		54		80		84
Supplies and Services—			Purchase of Horses, etc.	5,000		4,000		5,000		3,550	
			Cost of Feeding (including hire of Syces and Grass cutters)	24,500		24,500		24,500		24,671	
			New Saddlery	500		400		500		310	
			Clothing and Uniform	180		130		180		104	
			Arms and Accoutrements								
					30,180		29,030		30,180		28,935
		For rounding		11				31,172	8		
		TOTAL, MOUNTED POLICE		31,200		30,000		31,180		29,878	
MARINE POLICE											
Police Force—	1	1	Inspector (250)	3,000				3,000			
			Conveyance Allowance of Inspector (25)	300				300			
	1	2	Sub-Inspector (100)	2,100				1,200			
			Conveyance Allowance 2 (20)	480				240			
	4	1	Head Constable 31 ( ) 11 (9) (1)	900				900			
	40	40	Constables 2 (12), 10 (11), 22 (10) 6 (9)	1,896				1,824			
					11,976		11,500		10,464		8,758
Establishment—	2	2	Crew of Government Boats— Findals (12)	288				288			
	18	18	Boatmen (10)	2,160				2,160			
	2	2	Boys (5)	120				120			
Allowances—			Royal Bonus		2,568		2,250		2,568		2,512
			Grain Compensation Allowance	890		850		850		274	917
					890		850		850		1,191
Supplies and Services—			Clothing and Uniform	500				500		331	
			Arms and Accoutrements	50				50		4	
					550		550		550		338
Contingencies—			Repair of Boats	400				400		288	
			Rents, Rate and Faxes	460				16		36	
			Office Expenses and Miscellaneous	300				500		200	
					1,160		620		916		524
		For rounding		6				2			
		TOTAL, MARINE POLICE		17,150		16,100		15,350		13,318	
HARBOUR POLICE.											
Establishment—	1	1	Sub-Inspector (75)	900				900			
			Conveyance Allowance (20)	240				240			
	9	9	Sergants (80—5—110)	9,720				9,000			
	10	10	Head Constables 2 (25), 4 (20), 1 (15)	2,280				2,280			
	68	68	Constables 6 (12), 13 (11), 37 (10), 12 (9)	8,316				8,148			
					21,456		16,000		21,168		19,627
		Carried over		21,456		16,000		21,168		19,627	



DETAILED ACCOUNT No. 20A.—POLICE.—Presidency Police—*contd*

	Numbers.			Budget Estimate, 1914-1915		Revised Estimate, 1913-1914		Budget Estimate, 1913-1914		Accounts, 1912-1913.	
	1913-1914.	1914-1915.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
HARBOUR POLICE— <i>contd</i>											
			Brought forward .								
			BOATS' CREW								
<i>Establishment— contd.</i>	1	1	Tindal (12) . . . . .	114				141		} 909	
	6	6	Boatmen (10) . . . . .	720				720			
	1	1	Boy (5) . . . . .	60				60			
<i>Allowances—</i>			Grain Compensation Allowance .		924		900		924		909
					1,400		1,300		1,200		1,384
<i>Supplies and Services—</i>			Arms and Accoutrements . . . . .	1,400				1,400			956
			Clothing and Uniform . . . . .								273
			Repair of Boats . . . . .	250				250			168
			Rents, Rates and Taxes . . . . .	2,160				2,160			
			Morty of the capital cost of the motor launch . . . . .	5,000							
					8,810		1,500		3,810		1,397
		For rounding . . . . .						8			
		TOTAL, HARBOUR POLICE .		32,590		19,700		27,110			23,317
INTELLIGENCE DEPARTMENT											
<i>Establishment—</i>	2	2	Inspectors (300), (200) . . . . .	6,000				6,000			
			Local Allowance 2 (50) . . . . .	1,200				1,200			
			Conveyance Allowance 2 (25) . . . . .	600				600			
	4	4	Sub-Inspectors (125), (100), 2 (75) . . . . .	4,500				4,500			
			Local Allowance 4 (30) . . . . .	1,440				1,440			
			Conveyance Allowance 4 (20) . . . . .	960				960			
	5	5	Head Constables 1 (25), 1 (20), 3 (15) . . . . .	1,080				1,080			
			Local Allowance 5 (7) . . . . .	420				420			
	6	6	Constables 3 (12), 2 (11), 1 (10) . . . . .	816				801			
			Local Allowance 6 (3) . . . . .	216				216			
<i>Supplies and Services—</i>					17,232				17,220		
			Clothing and Uniform . . . . .		80				80		
		For rounding . . . . .		2							
		TOTAL INTELLIGENCE DEPARTMENT		17,310		2,310		17,300			3,158
PROSECUTING AGENCY											
<i>Establishment—</i>	2	2	Inspectors (250), (200) . . . . .	5,400				5,400		} 5,100	
			Conveyance Allowance 2 (25) . . . . .	600				600			
	4	4	Sub-Inspectors 2 (125), (100), (75) . . . . .	5,100				5,100			
			Conveyance Allowance 4 (20) . . . . .	960				960			
		TOTAL PROSECUTING AGENCY.		12,060				12,060			
SPECIAL POLICE (CHARGED FOR TO PARTIES CONCERNED)											
<i>Establishment—</i>	5	2	Head Constables 2 (15) . . . . .	360				1,140		} 4,267	
	29	9	Constables 2 (11), 5 (10), 2 (9) . . . . .	1,080		1,400		3,370			
	1	1	Local Allowance for Reserve Sub-Inspector (15) . . . . .	180		17		180			
			House-rent Allowance . . . . .			49					165
			Royal Bonus . . . . .								188
					1,620		3,070		4,692		4,620
<i>Allowances—</i>			Grain Compensation Allowance .		200		200		660		627
			Cleaning Charges . . . . .		9				9		
<i>Contingencies—</i>			For rounding . . . . .		1				1		
			TOTAL, SPECIAL POLICE, ETC.		1,830		2,270		5,360		5,247
TEMPORARY FORCE FOR PLAGUE DUTY.											
<i>Police Force—</i>	1	1	Sub-Inspector (100) . . . . .	1,200				1,200			
			Conveyance Allowance (20) . . . . .	240				240			
	1	1	Sergeant (80) . . . . .	960				960			
	3	3	Head Constables (15) . . . . .	540				540			
	11	11	Constables (9) . . . . .	1,188				1,188			
<i>Allowances—</i>					4,128		3,619		4,128		4,002
			Grain Compensation Allowance .		252		221		252		246
<i>Supplies and Services and Contingencies.</i>			Clothing and Uniform and Arms and Accoutrements . . . . .								133
			Rents, Rates and Taxes . . . . .							92	
			Other Contingencies . . . . .							...	41
			For rounding . . . . .						...		
			TOTAL, TEMPORARY FORCE, ETC.		4,380		3,840		4,380		4,289

## DETAILED ACCOUNT No 20A—POLICE.—Presidency Police—contd

	Numbers			Budget Estimate, 1914-1915		Revised Estimate, 1913-1914		Budget Estimate, 1913-1914		Accounts, 1912-1913	
	1913-1914	1914-1915		Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
			CATTLE POUNDS								
Supplies and Services—			Contract and Repair of Pounds	50		50		50		663	
			Feeding Charges	600		700		500		19	
			Fodder	100		50		100			
					750		850		650		684
Contingencies—			Contract Charges	10				60		70	
			Other Contingencies	10		70		10		2	
					70		70		70		72
			TOTAL CATTLE POUNDS		820		870		720		754

## DETAILED ACCOUNT No. 20B—POLICE.—Superintendence

	Numbers										
	1913-1914	1914-1915									
			INSPECTOR GENERAL AND HIS ESTABLISHMENT								
Salaries—			Inspector General (2500—100—1000)	34,560		28,800		34,560		32,790	
			Assistant Insp. for General (900) transferred from Dist Executive Police District Police (p 124)	10,800		12,000		10,800		15,432	
			Local Allowance (200)	2,400		2,400		2,400		2,200	
			Exchange Compensation Allowance	2,275		2,450		2,275		2,571	
			Debit—Probable Savings					50,035			
					50,035		45,550		48,635		52,998
Establishment			Manager (250—10—100)	3,120				3,600			
			Inspector Steno-grapher (150) transferred from District Executive Police District Police (p 125)	1,800				2,400			
			Clerk (120—6—100)	1,000				1,728			
			Clerks (10—4—100)	2,781				2,688			
			Clerks 2 (30) 3 (5) 3 (75) 2 (70) 2 (10) 3 (10) 5 (50) 5 (45) 6 (40) 1 (15) 8 (30) 1 (25) 1 (10) 1 (3) 1—5, 1—25 1—10	31,02		14,30		31,02		15,918	
			Sevants 1 (14) 1 (12) 2 (10)	552				552			
			Office Clerks and Messengers								
			Head Clerk (10—10)	36				10			
			Contract (1 (11) 1 (16) (1))	2 (1)				192			
			Inspector's Establishment			1,100				1,179	
			Exchange Compensation Allowance for Steno-grapher			25		169		155	
			Personal Allowance for Steno-grapher (25)			15		300		300	
			Debit—Probable Savings					45,421			
					13,880		15,770		45,171		47,582
Allowances—			Travelling Allowance of Officers	2,800		2,000		3,000		2,667	
			Travelling Allowance of Establishment	1,100		1,000		1,500		1,123	
			Grain Compensation Allowance	1,200		1,000		1,200		1,317	
					5,100		4,300		5,700		5,107
Supplies and Services—			Clothing and Uniform	500		500		500		164	
			Packing and Carriage of Clothing, Arms Ammunition Accoutrements etc	6,000		11,000		8,000		10,318	
			Purchase, Repair and Carriage of Pents	5,500		5,200		100		174	
			Freight Charges	30		30				18	
					12,030		16,730		8,600		10,674
Contingencies—			Purchase and Repair of Furniture	600				600		679	
			Purchase of Books	750				100		739	
			Tour Charges	400				500		357	
			Hot and Cold Weather Charges	50				600		532	
			Rents, Rates and Taxes	800				1,720		801	
			Cleaning Charges	120				120		88	
			Telephone Charges	525				280		245	
			Service Postage and Telegram Charges	1,500				5,200		4,094	
			Office Expenses	1,200				1,200		1,087	
			Miscellaneous	20				20		18	
			Pay of Menials	1,284				1,560		1,154	
			Electric Fans and Lights	850							
					11,099		10,125		11,900		10,094
			TOTAL INSPECTOR-GENERAL		1,21,944		1,22,475		1,20,006		1,26,450

## MADRAS—EXPENDITURE.

DETAILED ACCOUNT No. 20B.—POLICE.—Superintendence—*contd.*

	Numbers			Budget Estimate 1914-1915		Revised Estimate 1913-1914		Budget Estimate, 1913-1914		Accounts, 1912-1913.	
	1913-1914	1914-1915		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
					1,21,944		1,22,475		1,20,006		1,26,24
			Brought forward								
			DEPUTY INSPECTORS GENERAL								
Salaries—	5	5	Deputy Inspectors-General 2 (1,800), 3 (1,500)	97,200		65,700		97,200		51,071	
			Deduct—Pay of Commissioner of Police, Madras, shown under Presidency Police (p 118)	18,000				18,000			
			Deduct—Pay of Deputy Inspector General of Police for Railways and C.I.D. shown under Criminal In- vestigation Department (p 130)	21,600				18,000			
				57,600				61,200			
	2	2	Exchange Compensation Allowance	2,175		4,100		2,700		3,201	
					60,075		69,800		63,900		54,2
Establishments—	3	3	Clerks (50)	1,800				1,800			
	3	3	Typists (20-1-25)	900		3,100		888		3,273	
	3	3	Muchis (8)	238				288			
					2,938		3,100		2,976		3,2
Allowances—			Travelling Allowance	8,800		9,000		8,000		8,791	
			Grain Compensation Allowance	130		130		140		134	
					8,930		9,130		8,140		8,9
Supplies and Services—			Carriage of Clothing, etc	600		500		400		600	
			Elephant Charges	1,900		5,445		1,800		1,924	
			Purchase, Repair and Carriage of Tents	150		800		1,000		25	
					2,650		6,745		3,200		2,6
Contingencies—			Purchase and Repair of Furniture	100				100		149	
			Purchase of Books	5				5		6	
			Tour Charges	1,000				900		1,130	
			Hot and Cold Weather Charges	40				40		33	
			Service Postage and Telegram Charges	1,200				1,200		1,205	
			Rents, Rates and Taxes	800				900		660	
			Cleaning Charges	90				80		84	
			Office Expenses	100				100		107	
			Miscellaneous	5				5		2	
					3,340		3,350		3,330		3,3
			TOTAL DEPUTY INSPECTORS GENERAL		77,981		92,125		81,546		72,4
			For rounding		1,90,927 27				2,01,552 52		
			TOTAL		1,99,900		2,14,600		2,01,500		1,93,9

## DETAILED ACCOUNT No. 20C.—POLICE —District Executive Force.

		Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914		Budget Estimate, 1913-1914		Accounts, 1912-1913.	
SUMMARY.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DISTRICT POLICE—									
SALARIES . . . . .			5,43,780		5,14,500		5,14,500		5,21,71
OFFICE ESTABLISHMENT . . . . .			2 07 081		2,14,200		2,06,632		2,14,48
POLICE FORCE—									
Police Force, General . . . . .		47,62,584		45,35,162		45,60,000		41,02,274	
Police Force, Special—									
Special Police charged for to parties concerned . . . . .		23,328		26 338		29,591		32,911	
Additional Police entertained in consequence of Plague . . . . .		68 500		50 500		71,500		55,635	
Police Training Schools . . . . .		1,13,500		1,13,400		1,12,000		1,05,769	
			49,67,912		47 25,100		47,75,091		45,96,48
HOSPITAL CHARGES . . . . .			67,977		69,780		56,300		62,93
HACKNEY CARRIAGE ESTABLISHMENT . . . . .			9,140		8 700		9,354		8,65
ALLOWANCES . . . . .			13,13,500		12,68 000		9,66,300		12,06,80
SUPPLIES AND SERVICES . . . . .			6 07,550		6 17,250		5,45,900		5,36,57
CONTINGENCIES . . . . .			2,84,060		2,70,590		2,48,270		2,59,33
			80,01,003				73,20,147		
For rounding . . . . .			3				53		
TOTAL . . . . .			80 01,000		76,88,400		73,20,200		74,07,03

DETAILED ACCOUNT No. 20C.—POLICE.—District Executive Force—*contd.*

(Vide APPENDIX C, PAGE 276.)

	Numbers.		DETAILS.	Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
	1913-1914.	1914-1915.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries—			DISTRICT POLICE.								
			SALARIES.								
	2	2	District Superintendent—								
	3	5	1st Grade (1,200) . . . . .	28,800				28,800			
	4	9	2nd Grade (1,000) . . . . .	60,000				60,000			
	5	8	3rd Grade (900) . . . . .	97,200				97,200			
	6	8	4th Grade (800) . . . . .	76,800				76,800			
	10	10	5th Grade (700) . . . . .	84,000		2,75,000		84,000		2,75,124	
			Local Allowance to one Supdt. in charge of Jeypore (100) . . . . .	1,200				1,200			
			Podukkottai Allowance to the Supdt. of Police, Trichinopoly (100) . . . . .	1,200				1,200			
	25	23	Exchange Compensation Allowance.	16,950		11,500		16,050		13,915	
			<i>Deduct</i> —Pay of Superintendent of Police, Bangalore, debitable to the Revenues of the Mysore Assigned Tract . . . . .	9,600	3,66,150		2,86,500		3,65,250		2,89,039
			<i>Deduct</i> —Pay of two Deputy Commissioners of Police, Madras, 2 (700), shown under Presidency Police (p. 118) . . . . .	16,800				16,800			
			<i>Deduct</i> —Pay of Assistant Inspector-General of Police (900) shown under Superintendence (p. 122) . . . . .	10,800				10,800			
			<i>Deduct</i> —Pay of Principal, Provincial Training School (700) shown under Police Training Schools (p. 127) . . . . .	9,600				9,600			
			<i>Deduct</i> —Pay of a Superintendent of Police, (900) sanctioned as Personal Assistant to Deputy Inspector-General for Railways and Criminal Investigation Department shown under Criminal Investigation Department (p. 130) . . . . .	8,400				9,600			
			<i>Deduct</i> —Pay of two Superintendents (1,000), (900) of Railway Police shown under Railway Police (pp. 121 and 126) . . . . .	22,600				21,600			
			<i>Deduct</i> —Podukkottai Allowance payable by the Podukkottai State . . . . .	1,200	78,000			1,200	79,200		
					2,88,150				2,86,050		2,89,039
	14	14	Assistant Superintendent—								
	15	14	1st Grade (500) . . . . .	84,000				84,000			
	16	14	2nd Grade (400) . . . . .	67,200				67,200			
	17	14	3rd Grade (300) . . . . .	28,800		1,07,600		28,800		1,10,920	
	18	14	Deputy Superintendents								
	19	14	1st Grade (500) . . . . .	48,000				48,000			
	20	14	2nd Grade (400) . . . . .	67,600				67,600			
	21	14	3rd Grade (300) . . . . .	36,000		1,21,000		36,000		1,18,013	
	22	14	4th Grade (250) . . . . .	30,000				30,000			
	23	14	Local Allowance to Assistant Superintendents of Russellkonda, Jeypore and Chidambaram (100). . . . .	3,600				3,600		4,433	
	24	14	Exchange Compensation Allowance . . . . .	1,875				7,000		46	
				3,57,375				3,58,200		2,32,712	
			<i>Deduct</i> —Pay of Principals (500), (400), Central Recruits' Schools, Coimbatore and Vizianagaram, shown under Police Training Schools (p. 127) . . . . .	10,800				8,400			
			<i>Deduct</i> —Pay of Deputy Superintendents (500), (400), (300) shown under Criminal Investigation Department (p. 130) . . . . .	14,400				14,400			
			<i>Deduct</i> —Pay of Assistant Superintendents 2 (300) of Railway Police shown under Railway Police (pp. 121 and 126) . . . . .	7,200				7,200			
			<i>Deduct</i> —Pay of Assistant Superintendent (500) debitable to Coorg . . . . .	6,000				6,000			
			<i>Deduct</i> —Pay of Deputy Superintendent of Police (300) shown under Presidency Police (p. 118) . . . . .	3,600				6,000			
					3,15,075		2,28,000		3,16,200		2,32,712
					6,03,225				6,02,250		
			<i>Deduct</i> —Probable Savings . . . . .		82,445				87,980		
			TOTAL SALARIES . . . . .		5,43,780		6,14,500		5,14,300		5,21,751

DETAILED ACCOUNT No. 20C.—POLICE.—District Executive Force—*contd.*

(Vide APPENDIX C, PAGE 276.)

Numbers.			Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DISTRICT POLICE— <i>contd.</i>										
OFFICE ESTABLISHMENT.										
Establishment—	28	28	Managers 4 (175), 6 (150), 8 (125), 10 (100) .	43,200				43,200		
	28	28	Accountants 6 (80), 9 (70), 13 (60) .	22,680				22,680		
				65,880				65,880		
			Deduct—Pay of two Managers (125) and two Accountants (80), (60) of Railway Police shown under Railway Police (pp. 131 and 136) .	4,680				4,680		
				61,200		2,01,200		61,200		2,04,273
	332	336	Clerks 26 (50), 27 (40), 51 (35), 53 (30), 102 (25), 77 (20) .	1,18,140				1,17,060		
	26	26	Typists (20—1—25) .	7,800				7,920		
	50	52	Muchis 1 (12), 25 (10), 26 (8) .	5,640				5,448		
			Local Allowance 1 (40), 1 (30), 1 (25), 2 (15), 4 (10), 17 (5), 3 (3), 2 (2), 1 (1) .	3,168				3,168		
					1,95,948				1,94,796	
Allowances—	2	2	Temporary Establishment— Clerks 1 (25), 1 (20) .	540				540		
	1	1	Muchi on Rs. 8 .	96				96		
					636			636		2,04,273
			Travelling Allowance .	2,500		2,000		4,000		2,098
			Grain Compensation Allowance .	8,000		8,000		7,200		8,115
					10,500		10,000		11,200	
			TOTAL, OFFICE ESTABLISHMENT .		2,07,084		2,14,200		2,06,632	
			POLICE FORCE.							
			Police Force, General.							
Police Force—	14	14	Inspectors— 1st Class (250) .	42,000				42,000		
	54	54	2nd Class (200) .	1,29,600				1,29,600		
	95	95	3rd Class (175) .	1,99,500				1,99,500		
	113	118	4th Class (150) .	2,12,400				2,03,400		
	5	5	Exchange Compensation Allowance for Reserve Inspectors .	731				713		
			Local Allowances of Inspectors 3 (50), 14 (30), 3 (25), 9 (15) .	9,360				9,060		
				5,93,591				5,84,273		
			Deduct—Pay of Inspector-Storekeeper of the Chief Office (150), shown under Superintendence (p. 122) .	1,800				2,400		
		Deduct—Pay of Inspectors of the Criminal Investigation Department 2 (250), 2 (200), 5 (175), 2 (150), shown under Criminal Investigation Department (p. 130) .	24,900				24,000			
		Carried over .	5,66,891				5,57,873			

DETAILED ACCOUNT No. 20C.—POLICE.—District Executive Force—*contd.*

(Vide APPENDIX C, PAGE 276.)

	Number		DISTRICT POLICE— <i>contd.</i>	Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
	1913-1914.	1914-1915.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Police Force— <i>contd.</i>			Police Force, General— <i>contd.</i>								
			Brought forward	5,66,891				5,57,873			
			Deduct—Pay of Inspectors of Railway Police, Madras and Southern Mahratta Railway, (175), 2 (150) shown under Railway Police (p. 132)	5,700				5,400			
			Deduct—Pay of Inspectors of Railway Police, South Indian Railway, 2 (200), 1 (175), 2 (150) shown under Railway Police (p. 137)	10,500				11,100			
			Deduct—Pay of Inspector of Railway Police, Bengal-Nagpur Railway, (150) shown under Railway Police (p. 131)	1,800				1,800			
			Deduct—Pay of Prosecuting Inspector, Railway Police, Madras, (200) shown under Railway Police (p. 132)	2,400				2,400			
			Deduct—Pay of Inspectors of the Police Training Schools 5 (200), 6 (175), 2 (150) (p. 127)	28,200				26,100			
110	110		Sergeants—		5,18,291				5,11,073		
			19 (100), 36 (96), 55 (80)	1,14,480				1,11,480			
			Deduct—Pay of the Sergeants of the Cordinate Factory guard (30), (80) shown under Police Force, Special (p. 127)	2,040				1,200		43,93,675	
			Deduct—Pay of the Sergeants in the Remount Schools 1 (100), 2 (80) shown under Police Training Schools (p. 127)	3,120				3,360			
			Deduct—Pay of the Sergeants of the Criminal Investigation Department 2 (80) (p. 130)	1,920				1,920			
			Deduct—Pay of the Sergeants of the Railway Police, Madras and Southern Mahratta Railway, (100), 1 (90), 1 (80) shown under Railway Police (p. 137)	6,480		45,72,000		6,240			
			Deduct—Pay of the Sergeants of the Railway Police South Indian Railway 1 (100), 1 (90), 1 (80) shown under Railway Police (p. 137)	6,840	94,080			6,120	92,640		
	1,290	1,290	Sub-Inspectors—						10,38,480		
			64 (100), 257 (80), 321 (70), 440 (60), 214 (50)		10,38,360						
			Head Constables—						1,48,080		
617	616		Do. (20)	1,47,840				2,14,830			
1,094	1,090		Do. (171)	2,16,360				2,45,340			
1,290	1,271		Do. (15)	2,47,320							
			Constables—		6,11,460				6,08,250		
11,304	11,608		Constables 3,991 (11), 3,462 (10), 8,005 (3), 9,150 (8)		26,85,192				27,00,576		
			Local Allowances—								
			of Sub-Inspectors—						23,530		
			18 (25), 4 (20), 89 (15), 1 (10), 10 (71)	23,400							
			of Sergeants 1 (20) in Jeyapore	240							
			of Head Constables—						18,132		
			55 (10), 8 (8), 37 (7), 1 (6), 34 (5), 11 (4), 27 (3), 173 (2), 24 (1)	18,336							
			of Constables—						76,422		
			167 (6), 297 (5), 69 (4), 289 (3), 224 (2), 24 (14), 2,201 (1), 111 (1)	76,446					900		
			Short-hand Allowance of Sub-Inspectors 15 (10)	1,800				1,19,034			
			Deduct—Pudukkottai Allowance of the Sub-Inspector Reader in the Trichinopoly District payable by the Pudukkottai State	120	1,20,102			120	1,18,914		
			Provision for increase of Police force sanctioned for South Arcot District	...				2,893		43,93,675	
			Royal Bonus	...							
			Temporary Establishment.						1,148		
...	1		Sub-Inspector (50) for 10 months	500				...		1,148	
			Conveyance Allowance for Sub-Inspector, (15) for 10 months	150				1,920			
2	...		Sergeants	...							
6	6		Head Constables (15) and 1 (15) for 10 months	1,050		3,000		1,080		7,453	
52	22		Constables (8)	2,112				4,992			
			Local Allowance 1 (50), 9 (30), 45 (3)	5,460	9,272			5,484	13,476		
					50,76,757				50,86,302		
			Deduct—Probable Savings		3,14,173				5,26,302		
			Total, Police Force, General		47,62,584		(a) 45,35,162		(b) 45,60,000		44,02,274

(a) Includes Rs. 905 on account of exchange compensation allowance.

(b) Includes Rs. 850 on account of exchange compensation allowance.

DETAILED ACCOUNT No. 20C.—POLICE.—District Executive Force—*contd.*  
(Vide APPENDIX C, PAGE 276.)

	Numbers.		DISTRICT POLICE— <i>contd.</i>	Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
	1913-1914.	1914-1915.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment—	11	4	Police Force, Special.								
	65	23	Special Police charged for to parties concerned.								
			Private Guards, Permanent—								
			Head Constables (17½), 3 (15)	750				2,010			
			Constables 3 (11), 2 (10), 9 (9), 9 (8)	2,472	3,222			7,104	9,114		
			Cordite Factory Guard, Permanent.								
	1	2	Sergeants (90), (50) transferred from "Police force, General" (p. 126).	2,040				1,200			
	3	7	Head Constables 4 (20), 1 (17½), 2 (15)	1,530				630			
	30	67	Constables 9 (11), 8 (10), 25 (9), 25 (8)	7,248				3,324			
			Local Allowance 7 (7), 67 (5)	4,608	15,426			2,052	7,206	32,811	
			Private Guards, Temporary—								
	1	1	Sub-Inspector (80)	960				960			
			Local Allowance (20)	240				240			
			Conveyance Allowance (15)	180				60			
Police Force—	6	5	Head Constables (15)	900				1,080			
	35	25	Constables (8)	2,400				3,360			
	1	...	Head Constable (15)—for one month	...				15			
	4	...	Constables (8)—for one month	...				32			
			Cordite Factory Guard, Temporary.		4,680						
	1	...	Sergeant (90)	...				1,080			
	4	...	Head Constables 3 (20), 1 (15)	...				900			
	37	...	Constables (8)	...				3,552			
			Local Allowance 4 (7), 37 (5)	...				2,556	13,835		
					23,328				30,155		
					...			564			
			Deduct—Probable savings								
			Total, Special Police, etc.		23,328		26,338		29,591		32,811
Allowances—			Additional Police entertained in consequence of Plague.								
			Clerks								
			Native Head Constables	60,000				65,000		49,205	
			Constables							358	
			Local and Pony Allowance							6,431	
			Travelling Allowance							— 251	
			Grain Compensation Allowance					2,500		— 108	
			Lump Provision for Huts	2,500				6,000			
			Clothing Charges	6,000							
			Total Additional Police, etc.		68,500		50,500		73,500		55,635
Salaries—			Police Training Schools.								
	3	3	Principals transferred from District Executive Force (p. 124)—								
			Salaries (700), (500), (400)	19,200		17,971		18,000		18,091	
			Exchange Compen. Allowance	525		525		600		675	
	1	1	Local Allowance to Principal, Provincial School, Vellore (100)	1,200	20,925	1,062	19,558	1,200	19,800	1,100	19,866
Establishment—	13	13	Inspectors 5 (200), 6 (175) and 2 (150), transferred from "Police Force, General" (p. 126).	25,200				26,100			
	3	3	Sergeants 1 (100), 2 (80), transferred from "Police Force, General" (p. 126).	3,120				3,360			
	1	1	Instructor in Plan-drawing (100)	1,300				1,200			
	30	31	Sub-Inspectors 1 (100), 6 (80), 8 (70), 10 (60), 7 (50)	24,120				23,520			
	37	37	Assistant Drill Instructors and Armourers (Head Constables) 10 (20), 11 (17½), 16 (15)	7,590				7,590		56,071	
	2	2	Munshis for Probationers (50)	1,200				1,200			
	1	1	Riding Instructor (25—2—35)	420				420			
	1	1	Short-hand Teacher (100—10—150)	1,560				1,440			
	6	6	Clerks (40—1—45), 3 (30), (20), (20—1—25)	2,040				2,040			
				252				252			
	3	3	Peons (7)	348				420			
	5	4	Munshis (8), 3 (7)	1,512				1,512			
	9	9	Buglers (14)	420				420			
	4	4	Bellowsboys 1 (10), 1 (9), 2 (8)	1,344				1,344			
	12	12	Orderlies 4 (11), 4 (9), 4 (8)		73,326		63,442		70,818		56,071
			Carried over		94,251		83,000		90,618		75,937



DETAILED ACCOUNT No. 20C.—POLICE.—District Executive Force—contd.												
(Vide APPENDIX C, PAGE 276)												
	Numbers		DISTRICT POLICE—contd	Budget Estimate, 1911-1915		Revised Estimate, 1913-1914		Budget Estimate, 1913-1914.		Accounts, 1912-1913.		
	1913-1914.	1914-1915		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Allowances—			Police Training Schools—contd									
			Brought forward		94,251		83,000		90,618		75,937	
			Travelling Allowance	2,500		1,500		4,000		3,914		
			Grain Compensation Allowance	1,800		1,080		4,000		1,049		
					4,580		2,580		8,000		4,96	
Supplies and Services and Contingencies—			Clothing and Uniform	2,000				200		379		
			Purchase and Carriage of Fmts.	30				20		17		
			Books	50				50		44		
			Service Posting and Telegram Charges	550				550		532		
			Hot and Cold Weather Charges	10				140		83		
			Cleaning Charges	2,000				3,000		2,918		
			Purchase and Repair of Furniture	1,500				1,800		2,435		
			Petty Construction and Repairs	500				1,00		442		
			Rents, Rates and Taxes	5,000				7,000		4,193		
			Office Expenses	5,100				1,500		3,277		
			Purchase of Horses	60				1,200		418		
			Purchase of Saddlery	10				100		454		
			Feeding Charges of Horses	3,000				3,500		3,670		
			Miscellaneous	1,000				1,500		700		
			Contribution for Plant	1,200				1,200		1,200		
			Contribution to the District Hospital, Arcot	120				120				
			Contribution to the District Hospital, Arcot	100				100		37		
			Remuneration to Examiners	750				750		611		
			Library Charge including pay of Attender on (8-1-11)									
			Honoraria	3,000				4,812		3,134		
			Pay of Menials	25				360		325		
			Telephone Charges	2,000				2,500				
			Grants									
			Purchase and Carriage of Clothing, etc.	200								
			Armed and Accoutrements, and its repair									
						30,815		27,820		41,342		24,869
			Deduct—Profit Savings		1,28,616				1,29,960			
			Total Police Training Schools		15,146				17,960			
			HOSPITAL CHARGES		11,500		1,13,100		1,12,000		1,05,760	
	Salaries—	1	2	Military Assistant Surgeons (300), 20	1,920				1,320			
				Medical Officer 2 (30)	720				360			
				Special Allowance (300)	60				600			
			Sub Assistant Surgeons (10)	100				195				
			Sub Assistant Surgeons (70)	1,680				2,520				
			Charge Allowance (10)	120				240				
			Hill Allowance (10)	12				120				
			Hill Allowance (10)	12				120				
			First-grade Sub Assistant Surgeons (6)	2,160				2,160				
			House-rent Allowance 1 (5)					60				
			Charge Allowance (10)	12				120				
			House-rent Allowance 1 (2)					24				
3		6	Sub Assistant Surgeons (30)	3,600				3,600				
			Charge Allowance 2 (10)	120				120				
			Local Allowance (10)	120				120				
			House-rent Allowance 1 (2)	24				24				
			House-rent Allowance (8), (5)	150		20,000		120		18,799		
1		1	First-grade Sub Assistant Surgeon (10)	180				480				
5		6	Fourth-grade Sub-Assistant Surgeons (30)	2,160				1,800				
			Local Allowance 2 (15)	540				540				
			House-rent Allowance 2 (5)	120				120				
			Language Allowance 2 (2)	48				24				
			Allowance to a Compounder for doing Police work (5)	60				60				
			Allowance to Sub-Assistant Surgeons at Rs. 10 each for doing Police Hospital work	960				1,080				
			Contribution towards the medical and mental establishment for treating the Police sick	620				620				
			Special Local Allowance for delivering "Just And" Lectures in Police Schools (30), 2 (1)	720				720				
Establishment—	10	10	Compounders 2 (20), 5 (14), 3 (12)	1,752	20,543	1,740	20,000	1,728	17,147	1,801	18,799	
			Royal Bonus							59		
			Temporary Establishment for Sivakasi		1,752		1,740	1,728			1,860	
	1	1	First-grade Sub-Assistant Surgeon (60)	720				720				
			Charge Allowance (10)	120				120				
	1	1	Attender (5)	60				60				
				900			900					
		Carried over		23,195		21,740		19,775		20,659		



DETAILED ACCOUNT No. 20C—POLICE.—District Executive Force—*contd.*  
(*Vide APPENDIX C, PAGE 276.*)

	Numbers		DISTRICT POLICE— <i>contd.</i> HOSPITAL CHARGES— <i>contd.</i>	Budget Estimate, 1914-1915		Revised Estimate, 1913-1914		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
	1913	1914		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Allowances— Supplies and Services and Contingencies—			Brought forward . . .		23,195	1,500	21,740	800	19,775	1,587	20,659
			Travelling Allowance . . .	1,500		180		150		170	
			Grain Compensation Allowance . . .	150	1,680		1,680	950			1,757
			Cost of Bedding and Furniture, etc. . .	1,600		4,000		1,600		1,022	
			Perishable and Contingencies . . .	5,400		4,500		4,500		5,276	
			Cost of Medicines . . .	11,300		13,300		8,250		11,325	
			Repairs to Police Wards . . .	100		130		100		239	
			Diet of Patients . . .	17,350		17,000		15,000		16,039	
			Pay of Menials, cleaning charges . . .	7,602		8,340		7,668		6,618	
			Rents, Rates and Taxes . . .	100		70		..		..	
Establishment—					13,452		16,340		37,118		40,519
			Deduct—Probable Savings . . .		300			57,843			
			TOTAL, HOSPITAL CHARGES . . .		67,977		69,760	56,300			62,935
			HACKNEY AND STAGE CARRIAGE ESTABLISHMENTS.								
	18	18	Head Constables 5 (20), 1 (17½), 12 (15)	3,570				3,570			
	31	29	Constables 4 (11), 4 (10), 11 (9), 10 (8)	3,156		8,300		3,420		8,308	
			Local Allowance of Inspectors for supervision 3 (15), 3 (10), 6 (5)	1,260				1,260			
			Local Allowance of Head Constables for supervision 3 (7), 2 (5), 2 (4), 1 (4)	504	8,490		8,300	504	8,754		
			Postage . . .	200				200			
			Brass Badges, etc. . .	500				250			
Contingencies—			Cost of Bicycles . . .	150				150		348	
					650		400	600			
			TOTAL, HACKNEY AND STAGE CARRIAGE ESTABLISHMENTS.		9,140		8,700	9,354			8,656
			ALLOWANCES.								
			Cost of Railway warrants . . .	2,70,000							
			Travelling Allowance of Officers . . .	80,500		80,000		70,000		71,865	
			Do of Police Force . . .	3,65,000		6,25,000		5,60,000		5,00,518	
			Conveyance Allowance of 65 Inspectors at 15	11,700				12,420			
			Horse Allowance of Sub-Inspectors 1,213 (15) and 11 (20)	2,20,980		1,80,000		2,21,340		1,55,851	
			Conveyance Allowance of Sub-Inspectors 72 (15)	12,960				12,600			
Allowances—			Grain Compensation Allowance . . .	3,00,000		3,78,000		1,86,000		3,82,241	
					13,51,140			10,62,360			
			Deduct—Probable Savings . . .		37,640			96,060			
			TOTAL, ALLOWANCES . . .		13,13,500		12,68,000	9,66,300			12,06,805
			SUPPLIES AND SERVICES.								
			Clothing and Uniform—								
			Jail Supplies . . .	1,66,800				1,39,000			
			Cost of European Stores . . .	40,000				40,000			
			Local Purchases . . .	93,000		1,19,000		93,000		2,81,273	
			Charges for making up Clothing . . .	11,000				12,000			
Supplies and Services—			Arms including Swords . . .								
			Ammunition . . .	73,000		73,000		64,000		67,586	
			Accoutrements . . .								
			Freight on Europe Stores . . .	600		600				564	
			Rewards . . .	20,000		19,000		13,000		15,221	
			Elephant Charges . . .	12,000		12,000		12,000		9,602	
			Purchase, Repair and Carriage of Tents . . .	2,500		9,500		7,000		3,094	
			Petty Construction and Repairs . . .	1,70,000		71,000		1,60,000		1,51,347	
			Law Charges . . .	200		200		200		87	
			Extradition Charges . . .	250		250		..		261	
Contingencies—			Photograph Charges . . .	700		700		700		451	
			Cost of Demarcating Police Lands . . .		5,000	6,000		5,000		1,018	
			Cost of Land . . .								
			Packing and Carriage of Clothing, Arms, etc. . .	5,000		3,000				141	
			TOTAL, SUPPLIES AND SERVICES . . .		6,07,550		6,17,250	5,45,900			5,36,575
			CONTINGENCIES.								
			Purchase and Repair of Furniture . . .	12,000				12,000		10,458	
			Cost of Bicycles . . .	1,200				1,200		..	
			Purchase of Books . . .	150				250		633	
			Tour Charges . . .	19,000				12,000		16,444	
			Landing and Shipping Charges . . .	200				200		..	
			Hot and Cold Weather Charges . . .	2,700				2,200		2,539	
			Cleaning Charges . . .	16,000				16,000		14,137	
			Rents, Rates and Taxes . . .	48,000				42,000		41,488	
			Service Postage and Telegram Charges . . .	1,11,600				1,03,000		1,13,674	
			Repairs of Arms and Accoutrements . . .	2,400				2,200		2,385	
			Purchase and Repair of Boats . . .	1,500				1,500		2,126	
			Telephone Charges . . .	3,290				3,900		2,907	
			Office Expenses . . .	47,600				44,000		47,746	
			Miscellaneous . . .	3,500				3,000		3,593	
			Special Rewards . . .	12,700				2,000		1,008	
			TOTAL, CONTINGENCIES . . .		2,84,080		2,70,590	2,46,270			2,59,338

**DETAILED ACCOUNT NO. 20D.—POLICE.—Village Police.**  
(Vide APPENDIX C, PAGE 276)

	Numbers.			Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
	1913-1914.	1914-1915.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Establishment—</i>	1,252	1,155	Police Talukaris 6 (7), 16 (6), 1,088 (5), 45 (4)	69,096		69,700		74,040		69,592	
<i>Allowances—</i>			Royal Bonus	...		...		...		1	
			Grain Compensation Allowance	18,400		18,300		15,000		17,678	
			<i>Deduct—Probable Savings</i>		87,496			89,010			
					2,096			4,040			
			<b>TOTAL</b>		85,400		88,000		85,000		87,271

**DETAILED ACCOUNT NO. 20E.—POLICE.—Criminal Investigation Department.**

<i>Salaries—</i>	1	1	Deputy Inspector-General of Police (1,800), transferred from "Superintendence" (p. 123)	21,600		21,600		18,000		23,831	
	1	1	Exchange Compensation Allowance.	1,350		1,350		1,125		1,497	
	1	1	Personal Assistant to Deputy Inspector-General (700), transferred from "District Executive Force—District Police" (p. 124)	8,400		10,488		9,600		10,782	
	1	1	Exchange Compensation Allowance.	525		655		600		715	
	1	1	Local Allowance (100)	1,200		1,200		1,200		1,200	
	3	3	Deputy Superintendents (500), (400), (300), transferred from "District Executive Force—District Police" (p. 124)	14,400		13,245		14,400		15,004	
			Officer on special duty	...		...		...		657	
			<i>Deduct—One-fourth salary and Exchange Compensation Allowance of Deputy Inspector-General chargeable to Railway Police.</i>	47,475		48,538		44,925		53,686	
				5,737		5,738		4,781		6,332	
					41,738		42,800		40,144		47,354
<i>Executive Force—</i>	11	11	Inspectors 2 (250), 2 (200), 5 (175), 2 (150), transferred from "District Executive Force—Police Force, General" (p. 125)	24,900				24,000			
	1	1	Exchange Compensation Allowance	188				150			
	2	2	Sergeants 2 (80) (p. 126)	1,920				1,920			
	9	13	Sub-Inspectors (100), 3 (80), 3 (70), 4 (60), 2 (50)	10,680		53,900		7,560		50,130	
	16	16	Head Constables 3 (20), 7 (17), 6 (15)	3,270				3,270			
	12	12	Constables 1 (10), 10 (9), 1 (8)	1,206				1,320			
	50	54	Local Allowances 14 (50), 13 (30), 2 (25), 16 (7), 12 (3)	13,656				12,216			
					55,910		53,900		50,436		(a) 50,130
<i>Office Establishment—</i>	1	1	Head Clerk (90—5—120)	1,200				1,140			
	8	8	Clerks (60), (50), (40), (35), (30), 2 (25), (20)	3,420				3,420			
	1	1	Chief Writer (50)	600		7,400		600		6,722	
	1	1	Typist (30—1—35)	384				372			
	1	1	Servant (12)	144				144			
	11	11	Orderlies 4 (10), 7 (9)	1,236				1,224			
			<i>Deduct—One fourth cost of Deputy Inspector-General's Office Establishment chargeable to Railway Police</i>	6,984				6,900			
				1,745		1,850		1,725		1,763	
<i>Finger-print Bureau—</i>	1	1	Manager (100—5—156)	1,200	5,238		5,550	1,620	5,175		4,959
	13	13	Clerks (20 to 80)	6,288				5,916			
	1	1	Attender (12)	144				144		8,443	
	1	1	Conveyance Allowance (25)	300				300			
	13	13	Local Allowance (5)	780				780			
					8,712		8,430		8,760		8,443
<i>Temporary Establishment—</i>	45	...	Constables (8)	...				4,320			
	...	...	Local Allowance 45 (3)	...				1,620			
	...	1	Shroff (50), for 4½ months	220				...			
					220		150		5,940		
<i>Allowances—</i>			Travelling Allowance of Officers	4,200				3,000		4,066	
			Travelling Allowance of Establishment	15,000		20,300		17,500		14,233	
			Grain Compensation Allowance	1,050		1,120		1,150		1,125	
					20,250		31,420		21,650		19,424
			<b>Carried over</b>		1,32,068		1,31,250		1,32,105		1,30,310

(a) Includes Rs. 150 on account of exchange compensation allowance.

DETAILED ACCOUNT No. 20E.—POLICE.—Criminal Investigation Department—*contd.*

	Numbers.			Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
	1913-1914.	1914-1915.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Supplies and Services—</i>			Brought forward		1,32,068		1,31,250		1,32,105		1,30,310
			Photograph Charges . . . . .	400		400		400		376	
			Clothing and Uniform . . . . .	900		900		900		413	
			Arms and Accoutrements . . . . .	3,000		7,500		3,600		35	
			Special Rewards . . . . .	600		600		600		5,640	
			Rewards . . . . .							684	
			Purchase, Repairs and Carriage of Tents . . . . .	40		27		10		42	
			Packing and carriage of clothing, arms, etc. . . . .	10		10		...		...	
			Law Charges . . . . .	...		13		...		...	
					4,950		9,450		4,910		7,190
<i>Contingencies—</i>			Purchase of Books . . . . .	12				5		...	
			Service Postage and Telegram Charges . . . . .	5,300				5,000		5,233	
			Hot and Cold Weather Charges . . . . .	50				650		483	
			Rents, Rates and Taxes . . . . .	7,300				6,600		6,213	
			Tour Charges . . . . .	20				40		...	
			Purchase and Repair of Furniture . . . . .	250				250		344	
			Office Expenses . . . . .	600				500		588	
			Cleaning Charges . . . . .	108				100		108	
			Telephone Charges . . . . .	395				245		245	
			Miscellaneous . . . . .	5				5		30	
					13,940		15,300		13,395		13,244
					1,50,958				1,50,410		
					42				410		
			For rounding . . . . .								
			TOTAL . . . . .		1,51,000		1,56,000		1,50,000		1,50,744

## DETAILED ACCOUNT No. 20F.—POLICE.—Railway Police.

SUMMARY.							
MADRAS AND SOUTHERN MAHRATTA RAILWAY . . . . .	70,341					70,887	
BENGAL-NAGPUR RAILWAY . . . . .	5,946					5,968	
PARLAKIMEDI LIGHT RAILWAY . . . . .	270					264	
BEZWADA EXTENSION (HIS HIGHNESS THE NIZAM'S GUARANTEED STATE RAILWAY) . . . . .	258		1,51,000			253	
HOSPET-KOTTUR AND BELLARY-RAYADRUG BRANCHES . . . . .	2,462					2,411	
GREAT INDIAN PENINSULAR RAILWAY . . . . .	50					50	
SOUTH INDIAN RAILWAY . . . . .	69,955					68,380	
TEMPORARY ESTABLISHMENT FOR PLAGUE . . . . .	1,608					1,392	
GRAIN COMPENSATION ALLOWANCE . . . . .	11,000		11,000			11,000	
		1,61,890				1,60,605	1,60,503
For rounding . . . . .		10				5	
TOTAL . . . . .		1,61,900		(a)	1,62,000	1,60,600	(b) 1,60,503

	Numbers.		DETAILS.						
	1913-1914.	1914-1915.							
			MADRAS.						
			SUPERINTENDENCE AND OTHER CHARGES.						
Salaries—	1	1	Superintendent of Railway Police, Madras (1,000), transferred from District Executive Force—District Police " (p. 124) . . . . .	12,000				10,800	
			Local Allowance (150) . . . . .	1,800				1,800	
	1	1	Assistant Superintendent of Railway Police, Madras (300), transferred from " District Executive Force " (p. 124) . . . . .	3,600				3,600	
			Local Allowance (100) . . . . .	1,200				1,200	
	1	...	Exchange Compensation Allowance. . . . .	...				675	
					18,600				18,075
Superintendent's Office—	1	1	Manager (125) transferred from District Executive Force—Office Establishment (p. 125) . . . . .	1,500				1,500	
Establishment—	1	1	Accountant (60) transferred from District Executive Force—Office Establishment (p. 125) . . . . .	720				720	
	13	15	Clerks 2 (50), 1 (40), 2 (35), 2 (30), 5 (25), 1 (20—1—25), 2 (20) . . . . .	5,493				4,884	
	1	2	Muchi (10), (8) . . . . .	216				120	
	1	1	Head Constable (15) . . . . .	180				180	
	4	4	Constables 1 (11), 2 (9), 1 (8) . . . . .	444				444	
			Madras City Allowance 4 (1) . . . . .	48				48	
					8,604				7,896
			Carried over . . . . .		27,204				25,971

(a) Includes Rs. 822 on account of Exchange Compensation Allowance. (b) Includes Rs. 1,243 on account of Exchange Compensation Allowance.

DISTRICT ACCOUNT No 20F—POLICE.—Railway Police— <i>contd</i>										
	No.	Particulars	Budget Estimate, 1911-1912		Revised Estimate, 1913-1914		Budget Estimate, 1913-1914		Accounts, 1912-1913.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		MADRAS— <i>contd</i>								
		SUPERINTENDENCE ETC.— <i>contd</i>								
		Brought forward		27,204				25,071		
Assistant Superintendent's Office Establishment—	2	1					500			
		Mudra . . . . .					96			
								696		
Prosecuting Agency and Reserve Force—	1	1								
		Prosecuting Inspector (200) transferred from District Executive Force (p 126)	2,100				2,100			
	2	2	1,120				1,120			
		Sub-Inspectors 1 (10) 1 (50)	540				540			
		Conveyance Allowance 3 (15)		4,260				4,260		
Allowances—										
		Travelling Allowance . . . . .	1,200				1,200			
				1,200				1,200		
Contingencies—										
		Clothing . . . . .	100				100			
		Services Postage and Telegram Charges . . . . .	2,000				1,400			
		Four Charges . . . . .	200				200			
		Purchase and Repair of Furniture . . . . .	150				150			
		Hot and Cold Weather Charges . . . . .	80				70			
		Rent, Rates and Taxes . . . . .	2,500				2,500			
		Telephone Charges . . . . .	250				225			
		Purchase of Books . . . . .	10				5			
		Cleaning Charges . . . . .	100				100			
		Office Expenses . . . . .	300				300			
		Miscellaneous . . . . .	30				30			
				5,750				5,080		
				58,114				37,207		
		Chargeable in and out proportion								
		Madras and Southern Mahratta Railway, (p 132) . . . . .	31,553				30,582			
		Bengal-Nagpur Railway (p 134) . . . . .	4,111				1,503			
		Pudukkottai Light Railway (p 135) . . . . .	441				455			
		Bezwada Extension (p 135) . . . . .	67				65			
		Bellary-Rayadrug and Hospet-Kottur line (p 136) . . . . .	1,611				1,322			
				38,411				37,207		
		MADRAS AND SOUTHERN MAHRATTA RAILWAY								
Establishment—		Criminal Investigation Department Charges (p 130) . . . . .	3,453				3,007			
		Superintendence charges in mileage proportion transferred from "Railway Police, Madras—Superintendence" (p. 132) . . . . .	31,575				30,582			
				35,028				33,589		
		DETECTIVE AND TRAVELLING STAFF.								
Police Force—	3	3								
		Inspectors (175), 2 (150) transferred from "District Executive Force" (p 126) . . . . .	5,700				5,100			
		Conveyance Allowance 3 (15) . . . . .	540				540			
			6,240				5,940			
		Add—Amount transferred from Bengal-Nagpur Railway (p 134). . . . .	641				641			
			6,881				6,581			
		Deduct—Debitable to Bezwada Extension (p 135) . . . . .	78				78			
		Deduct—Debitable to Hospet-Kottur, Bellary-Rayadrug lines (p. 136) . . . . .	217				228			
				6,586				6,275		
		Carried over		41,614				39,864		

DETAILED ACCOUNT NO. 20F—POLICE.—Railway Police—contd											
	Numbers.		MADRAS AND SOUTHERN MAHRATTA RAILWAY—contd	Budget Estimate, 1914-1915		Revised Estimate, 1913-1914		Budget Estimate, 1913-1914		Accounts, 1912-1913.	
	1913-1914.	1914-1915		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Police Force— contd.			Brought forward .		41,614					39,861	
			DEFECTIVE AND TRAVELLING STAFF—contd								
	27	27	Sub-Inspectors 1 (100), 7 (80), 8 (70), 8 (60), 3 (50)	22,200				22,200			
			Conveyance Allowance 27 (15)	4,860				1,860			
				27,060				27,060			
			Deduct—Debitable to Bezawada Extension (p. 135)	148				146			
					26,912				26,914		
	22	22	Head Constables 4 (20), 8 (17½), 10 (15)	4,440				4,440			
	151	151	Constables 22 (11), 19 (10), 60 (9), 50 (8)	16,464				16,668			
			Local Allowance 22 (3), 151 (2)	4,416				4,416			
Allowances—			Bellary Allowance 5 (1)	60				60			
			Madras City Allowance 22 (1)	264				264			
					25,644				25,848		
			PLATFORM POLICE.								
	6	6	Sergeants (100), 4 (90), (80) transferred from "District Executive Force" (p. 126)	6,480				6,240			
	43	43	Head Constables 8 (20), 14 (17½), 21 (15)	8,640				8,610			
	404	404	Constables 58 (11), 51 (10), 160 (9), 135 (8)	44,016				44,616			
			Madras City Allowance 78 (1)	936				936			
			Bellary Allowance 15 (1)	180				180			
					60,252				60,612		
Supplies and Services—			Travelling Allowance	20,000				24,000			
					20,000				24,000		
			Clothing and Arms and Accoutrements	10,000				10,000			
			Packing and Carriage of Clothing, Arms, etc.	160							
			Photograph Charges	20				20			
			Rewards	300				200			
			Purchase of Books	10				10			
			Cleaning Charges	270				260			
			Office Expenses	2,800				2,750			
			Service Postage and Telegram Charges	700				900			
Contingencies—			Tour Charges	20				20			
			Petty Construction and Repairs	2,000				2,000			
			Rents, Rates and Taxes	6,000				6,000			
			Purchase and Repair of Furniture	200				200			
			Miscellaneous	10				10			
			Telephone Charges	1,070							
					23,560				22,860		
			1,97,982		1,97,982				1,99,598		
			Pensionary Contribution at 7½ per cent. on pay only . 10,076								
			2,08,058								
Police Force—			Deduct—Seven-tenths chargeable to Railway Company		1,45,641				1,46,711		
					52,341				52,887		
			WATCH AND WARD ESTABLISHMENT.								
			Three-tenths Government Share		18,000				18,000		
			TOTAL, MADRAS AND SOUTHERN MAHRATTA RAILWAY		70,341				70,887		

DETAILED ACCOUNT No. 20F.—POLICE.—Railway Police—*contd.*

	Numbers.			Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
	1913-1914.	1914-1915.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Establishment—</i>			BENGAL-NAGPUR RAILWAY.								
			C.I.D. Charges (p. 130) . . . . .	509				442			
			Superintendence charges in mileage proportion transferred from "Railway Police, Madras, Superintendence" (p. 132) . . . . .	4,619	5,158			4,503	4,945		
			DETECTIVE AND TRAVELLING STAFF.								
<i>Police Force—</i>	1	1	Inspector (150) transferred from District Executive Force (p. 126). Conveyance Allowance (15) . . . . .	1,800				1,800			
			Deduct—Debitable to Madras and Southern Mahratta Railway (p. 132) . . . . .	180				180			
			Deduct—Debitable to Parlakimeli Railway (p. 135) . . . . .	641				641			
				118				118			
				1,221				1,221			
	3	3	Sub-Inspectors 2 (60), 1 (50) . . . . .	2,040				2,040			
	3	3	Conveyance Allowance 3 (15) . . . . .	540				540			
			Head Constables 1 (20), 1 (17½), 1 (15) . . . . .	630				630			
	21	21	Constables 4 (11), 3 (10), 6 (9), 8 (8) . . . . .	2,304				2,304			
			Local Allowance 3 (3), 21 (2) . . . . .	612				612			
				7,317				7,317			
	4	4	PLATFORM POLICE.								
	29	29	Head Constables (20), 2 (17½), (15). Constables 6 (11), 4 (10), 9 (9), 10 (8) . . . . .	840				840			
				3,204				3,204			
				4,044				4,044			
<i>Allowances—</i>			Travelling Allowance . . . . .	2,500				2,700			
			Grain Compensation Allowance . . . . .	...	2,500			...	2,700		
<i>Supplies and Services—</i>			Clothing and Arms and Accoutrements . . . . .	450				450			
			Rewards . . . . .	30				30			
<i>Contingencies—</i>			Purchase and Repairs of Furniture . . . . .	10				10			
			Service Postage and Telegram Charges . . . . .	100				100			
			Rents, Rates and Taxes . . . . .	400				450			
			Cleaning Charges . . . . .	15				15			
			Office Expenses . . . . .	200				200			
			Photograph Charges . . . . .	10				10			
			Purchase of Books . . . . .	5				5			
				1,220				1,270			
				20,269				20,306			
			20,269								
			Pensionary Contribution at 7½ per cent. on pay only . . . . .	1,049							
				21,318							
			Deduct—Seven-tenths chargeable to Railway Company . . . . .		14,923			14,938			
					5,346			5,368			
			WATCH AND WARD ESTABLISHMENT.								
			Chowkidars—Three-tenths Government Share . . . . .		600			600			
			TOTAL BENGAL-NAGPUR RAILWAY . . . . .		5,916			5,968			

## DETAILED ACCOUNT NO. 20F.—POLICE.—Railway Police—contd.

	Numbers.			Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
	1913-1914.	1914-1915.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment, etc.—			PARLAKIMEDI LIGHT RAILWAY.								
			Criminal Investigation Department Charges (p. 130) . . . . .	49				42			
			Superintendence Charges in mileage proportion transferred from "Railway Police, Madras, Super- intendence" (p. 132) . . . . .	449				435			
			Proportion of Cost of Inspector transferred from the B.N. Railway (p. 134) . . . . .	118				118			
			DETECTIVE AND TRAVELLING STAFF.								
	2	2	Constables 2 (9) . . . . .	216				216			
			Local Allowance 2 (2) . . . . .	48				48			
			Travelling Allowance . . . . .	100				100			
			Clothing and Arms and Accoutre- ments . . . . .	20				20			
			Rewards . . . . .	10				10			
Establishment—			Service Postage and Telegram Charges . . . . .	10				10			
				1,020	1,020			999			
			Pensionary Contribution at 7½ per cent. on pay only . . . . .	52							
				1,072							
			Deduct—Seven-tenths chargeable to Railway Company . . . . .	750				735			
			TOTAL, PARLAKIMEDI LIGHT RAILWAY.		270			264			
			BEZWADA EXTENSION (H.H. THE NIZAM'S GUARANTEED STATE RAILWAY).								
			Criminal Investigation Department Charges (p. 130) . . . . .	41				35			
			Superintendence charges in mileage proportion transferred from "Railway Police, Madras, Super- intendence" (p. 132) . . . . .	377				365			
			Proportion of Detective and Tra- velling Staff (Inspector and Sub- Inspector) transferred from Madras and Southern Mahratta Railway (pp. 132 and 133) . . . . .	226				224			
Police Force— Supplies and Services— Contingencies—			PLATFORM POLICE.								
	2	2	Constables 2 (8) . . . . .	192				192			
			Travelling Allowance . . . . .	100				100			
			Grain Compensation Allowance . . . . .	...				...			
			Clothing and Arms and Accoutre- ments . . . . .	20				20			
			Rewards . . . . .	5				5			
			Service Postage and Telegram Charges . . . . .	10				10			
			Miscellaneous . . . . .	10				10			
				981	981			961			
			Pensionary Contribution at 7½ per cent. on pay only . . . . .	52							
Police Force— Supplies and Services— Contingencies—				1,033							
			Deduct—Seven-tenths chargeable to Railway Company . . . . .	723				708			
			TOTAL, BEZWADA EXTENSION .		258			253			



DETAILED ACCOUNT No. 20F.—POLICE.—Railway Police—*contd.*

	Numbers.			Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
	1914-1915.	1913-1914.		Rs.	Rs.	Rs.	Rs.	Rs.	Ra.	Rs.	Ra.
<i>Establishment—</i>			HOSPET-KOTTUR AND BELLARY- RAYADRUG LINES.								
			Criminal Investigation Dept. charges (p. 130)	149				129			
			Superintendence charges in mileage proportion transferred from "Railway Police, Madras—Super- intendence" (p. 132)	1,364				1,324			
			Proportion of detective and travel- ling staff transferred from Madras and Southern Mahratta Railway (p. 132)	217				228			
			DETECTIVE AND TRAVELLING STAFF.								
<i>Police Force—</i>	5	5	Constables 1 (11), 1 (10), 1 (9), 3 (8)	552				552			
			Local Allowance 5 (2)	120				120			
			Bellary Allowance 5 (1)	60				60			
			TOTAL, HOSPET-KOTTUR AND BELLARY-RAYADRUG LINES		2,462				2,411		
			GREAT INDIAN PENINSULAR RAILWAY.								
			Travelling Allowance	50	50			50	50		
			TRICHINOPOLY.								
			SUPERINTENDENCE AND OTHER COMMON CHARGES.								
<i>Salaries—</i>	1	1	Superintendent of Railway Police— Trichinopoly—(900) transferred from "District Executive Force —District Police" (p. 124)	10,800				10,800			
			Local Allowance (150)	1,800				1,800			
	1	1	Assistant Superintendent of Rail- way Police—Trichinopoly—(300) transferred from "District Exe- cutive Force—District Police" (p. 124)	3,600				3,600			
			Local Allowance (100)	1,200				1,200			
	1	1	Exchange Compensation Allowance.	675	18,075			675	18,075		
<i>Superintendent's Office—</i>	1	1	Manager (125) transferred from "District Executive Force— Office Establishment" (p. 125)	1,500				1,500			
	1	1	Accountant (80) transferred from "District Executive Force— Office Establishment" (p. 125)	960				960			
	12	14	Clerks 2 (50), 1 (40), 1 (35), 2 (30), 5 (25), 1 (20—1—25), 2 (20)	5,100				4,512			
	1	2	Muchi (10), (8)	216				120			
	1	1	Head Constable (15)	180				180			
	4	4	Constables 1 (11), 2 (9), 1 (8)	444	8,400			444	7,716		
<i>Assistant Super- intendent's Office Estab- lishment—</i>	2	...	Clerks	...				600			
	1	...	Muchi	...				96			
								696			
			Travelling Allowance	1,236				1,500			
<i>Allowances—</i>			Grain Compensation Allowance	...	1,236			...	1,500		
			Clothing	50				50			
			Service Postage and Telegram Charges	1,300				1,400			
<i>Supplies and Services— Contingencies—</i>			Tour Charges	50				50			
			Purchase and Repair of Furniture.	100				100			
			Hot and Cold Weather Charges	50				50			
			Photograph Charges	...				...			
			Rents, Rates and Taxes	...				...			
			Purchase of Books	10				10			
			Cleaning Charges	100				100			
			Office Expenses	300				250			
			Miscellaneous	50				150			
			Telephone Charges	285				285			
				2,295					2,445		
			Carried over		30,006				30,432		



DETAILED ACCOUNT No. 20F.—POLICE.—Railway Police—*contd.*

	Numbers.		TRICHINOPOLY — <i>contd.</i>	Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
	1913-1914.	1914-1915.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			SUPERINTENDENCE, ETC.— <i>contd.</i>								
			Brought forward .		30,006				30,432		
			Chargeable to—								
			South Indian Railway (p. 137) .	30,006				30,432			
					30,006				30,432		
			SOUTH INDIAN RAILWAY.								
Establishment—			Criminal Investigation Department (Charges (p. 133) . . . . .	3,282				2,851			
			Superintendence Charges trans- ferred from "Railway Police, Trichinopoly—Superintendence" (p. 137) . . . . .	30,006				30,432			
					33,288				33,283		
			DETECTIVE AND TRAVELLING STAFF.								
Police Force—	5	5	Inspectors 2 (200), 1 (175), 2 (150), transferred from "District Executive Force" (p. 126) . . . . .	10,500				11,100			
			Conveyance Allowance 5 (15) . . . . .	900				900			
					11,400				12,000		
	28	28	Sub-Inspectors 1 (100), 6 (80), 8 (70), 9 (60), 4 (50) . . . . .	22,560				22,560			
			Conveyance Allowance 28 (15) . . . . .	5,040				5,040			
			Local Allowance (25) . . . . .	300				300			
					27,900				27,900		
	22	22	Head Constables 4 (20), 8 (17½), 10 (15) . . . . .	4,440				4,440			
Allowances—	174	174	Constables 7 (11), 22 (10), 87 (9), 58 (8) . . . . .	18,528				19,212			
			Local Allowances 22 (3), 174 (2) . . . . .	4,968				4,968			
			Hill Allowance (7), 7 (5) . . . . .	504				504			
			Madras City Allowance 13 (1) . . . . .	156				156			
					28,596				29,280		
			PLATFORM STAFF.								
Police Force—	6	6	Sergeants 4 (100), (90), (80), trans- ferred from "District Executive Force" (p. 126) . . . . .	6,840				6,120			
	49	49	Head Constables 10 (20), 17 (17½), 22 (15) . . . . .	9,930				9,930			
	421	421	Constables 18 (11), 53 (10), 210 (9), 140 (8) . . . . .	44,856				46,464			
			Madras City Allowance 23 (1) . . . . .	276				276			
			Local Allowance 4 (7), 11 (5) . . . . .	996				1,236			
			Rāmaswaram Allowance 1 (3), 6 (2). Dhanushkoti Allowance 1 (20), 1 (3), 10 (2) . . . . .	180				156			
				516				...			
Allowances—			Travelling Allowance . . . . .	25,000		63,594		25,000		64,182	
			Grain Compensation Allowance . . . . .	...				...			
			Royal Bonus . . . . .	...				...			
					25,000				25,000		
Supplies and Services—			Clothing and Arms and Accoutre- ments . . . . .	6,000				6,000			
			Packing and Carriage of Clothing, Arms, etc. . . . .	180				...			
			Rewards . . . . .	250				250			
			Petty Construction and Repairs . . . . .	1,000				1,000			
Contingencies—			Photograph Charges . . . . .	20				20			
			Rents, Rates and Taxes . . . . .	2,700				2,700			
			Service Postage and Telegram Charges . . . . .	1,300				1,600			
			Cleaning Charges . . . . .	300				650			
			Office Expenses . . . . .	2,800				2,500			
			Tour Charges . . . . .	10				10			
			Purchase of Furniture . . . . .	100				100			
			Miscellaneous . . . . .	100				5			
			Carried over . . . . .	14,760	1,89,778			14,835	1,91,645		

DETAILED ACCOUNT No. 20F.—POLICE.—Railway Police—*contd.*

	Numbers.			Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
	1913-1914.	1914-1915.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Police Force—</i>			SOUTH INDIAN RAILWAY— <i>contd.</i>								
			PLATFORM STAFF— <i>contd.</i>								
			Brought forward	14,760	1,89,773			14,835	1,91,645		
			Purchase of Books	5				5			
			Hot and Cold Weather Charges	120				120			
			Telephone Charges	320				100			
					15,205				15,060		
			2,04,983		2,04,983				2,06,705		
			Add—Pensionary Contribution at 7½ per cent. on pay only	10,772							
				2,15,755							
<i>Police Force—</i>			Deduct—Seven-tenths chargeable to Railway Company		1,51,028				1,52,325		
					53,955				54,380		
			WATCH AND WARD ESTABLISHMENT.								
			Chowkidars—Three-tenths Government Share		16,000				14,000		
			TOTAL SOUTH INDIAN RAILWAY		69,955				68,380		
			TEMPORARY ESTABLISHMENT FOR PLAGUE.								
			Madras and Southern Mahratta Railway—								
	1	1	Sergeant (80)	960				960			
	4	4	Constables (8)	384				384			
			Local Allowance 4 (1)	48				48			
<i>Police Force—</i>			Rents, Rates and Taxes	216				...			
					1,608				1,392		
			Total		1,608				1,392		

## DETAILED ACCOUNT No. 20G.—POLICE.—Cattle Pounds.

			DISTRICT.								
<i>Establisments—</i>	2	2	Clerks in Taluk Offices (20)	480		5,400		480		4,494	
	20	20	Clerks in Deputy Tahsildars' Offices (20)	4,800				4,800			
			Pound-keepers, Watchers and Sweepers	1,42,000		1,42,600		1,41,000		1,41,170	
			Royal Bonus	...		...		...		112	
					1,47,280		1,48,000		1,46,280		1,45,776
<i>Allowances—</i>			Travelling Allowance of Clerks	300		243		550		118	
			Grain Compensation Allowance	300		— 43		250		188	
					600		200		800		306
<i>Supplies and Services—</i>			Construction and Repair of Pounds.	78,000		78,000		80,000		77,732	
			Feeding Charges	28,500		28,300		29,000		28,293	
			Rewards for Impounding Cattle	600		500		400		526	
					1,07,100		1,06,800		1,09,400		1,06,551
<i>Contingencies—</i>			Hospital Charges	200		350		240		43	
			Rents, Rates and Taxes	400		400		420		357	
			Other Contingencies	600		250		830		264	
					1,200		1,000		1,490		664
			For rounding	...	120		...		30		
			TOTAL		2,56,300		2,56,000		2,58,000		2,59,397

DETAILED ACCOUNT No. 20H.--POLICE.--Miscellaneous.

SUMMARY.	Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CHARGES FOR THE IMPROVEMENT OF THE INDUSTRIAL SETTLEMENT AT KALICHEDU, NELLORE DISTRICT . . . . .	32,326		61,200					
CHARGES FOR THE IMPROVEMENT OF THE CRIMINAL SETTLEMENT AT KAVALI, NELLORE DISTRICT . . . . .	3,156		10,620					
CHARGES FOR THE ESTABLISHMENT OF A SETTLEMENT IN GUNTUR FOR THE RECEPTION OF PRISONERS . . . . .	3,600		16,350					
CHARGES FOR THE IMPROVEMENT OF THE INDUSTRIAL SETTLEMENT AT SITANAQARAM, GUNTUR DISTRICT . . . . .	5,765		6,500					
CHARGES FOR THE IMPROVEMENT OF THE CRIMINAL SETTLEMENT AT SIDDAPURAM, KURNOOL DISTRICT . . . . .	700		1,400					
CHARGES FOR THE MAINTENANCE OF THE SETTLEMENT OF KORACHA GANGS, CHITTOOR DISTRICT . . . . .	...		2,000					
CHARGES FOR THE ESTABLISHMENT AND MAINTENANCE OF THE CRIMINAL SETTLEMENT AT BOMMANIGEDA, CHITTOOR DISTRICT . . . . .	5,400		25,150					
CHARGES FOR THE IMPROVEMENT OF THE INDUSTRIAL SETTLEMENT AT KAMMAPURAM, SOUTH ARCOT DISTRICT . . . . .	7,640		16,680					
CHARGES FOR THE ESTABLISHMENT OF A SETTLEMENT IN MADRAS CITY FOR THE RECEPTION OF PRISONERS . . . . .	3,600		9,800					
CHARGES FOR THE ESTABLISHMENT AT MADRAS OF AN INDUSTRIAL HOME FOR THE CHILDREN OF CRIMINALS . . . . .	4,400		...					
CHARGES IN CONNECTION WITH PAYMENT OF BATTÀ TO SALEM, MALURNAID KORAVAS . . . . .	...		140					
	66,587		1,49,740					
For savings and rounding . . . . .	4,487		260					
<b>TOTAL . . . . .</b>		62,100		1,50,000				5,548

Numbers.		CHARGES FOR THE IMPROVEMENT OF THE INDUSTRIAL SETTLEMENT AT KALICHEDU, NELLORE DISTRICT.			
1913-1914.	1914-1915.				
	2	Police Charges--			
	4	Sergeants (80)	1,920	} 6,040	
	48	Head Constables (15)	720		
		Constables (8)	4,608		
			7,248		6,040
		Education Charges--			
		Head-master and Assistants (60),	} 2,052		
		(40), 2 (15), 2 (12), 1 (10)			855
		Peon (7)			
		Purchase of books, slates, etc.	200	200	
			2,252		1,055
		Medical Charges--			
1		Sub-Assistant Surgeon (60)	720	} 936	
1		Compounder (12)	144		
1		Midwife (10)	120		
1		Cook (6)	72		
1		Servant (10)	120		
1		Cost of Medicines	800		800
		Contingencies	300	300	
			2,276		2,036
		Dietary Charges	2,750	1,670	
			2,750		1,670
		Bedding, Clothing, etc.	800	270	
			800		270
		Charges for the conveyance of ex-convicts and others to Kalichedu.	500	1,120	
			500		1,120
		Petty Construction and Repairs--			
		School-house	...	3,410	
		Arrival Enclosure	...	3,000	
		Dwelling for Settlers	1,500	7,500	
		Inspection Bungalow including kitchen	...	1,707	
		Police Quarters	...	6,260	
		Construction of a Road for the Kalichedu Settlement	...	3,250	
		Sub-Overseer (40) for 6 months.	...	240	
		Lascars 2 (8) for 6 months	...	96	
		Hospital Building and Quarters.	...	6,000	
		Quarters for the School staff	...	2,515	
			1,500		34,018
		Improvement of Water-supply	15,000	15,000	
			15,000		15,000
		For rounding	...		9
		TOTAL	32,326		61,200

DETAILED ACCOUNT No. 20H.—POLICE.—Miscellaneous—contd.									
Numbers.			Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.
1913-1914.	1914-1915.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		CHARGES FOR THE IMPROVEMENT OF THE CRIMINAL SETTLEMENT AT KAVALI, NELLORE DISTRICT.							
1		Police Charges—							
6		Head Constable (15) . . .	130		223				
		Constables (8) . . . . .	576						
				756		223			
		Non-recurring Grants . . . .	...		8,000				
		Recurring Monthly Grant to the American Baptist Mission . .	2,400		2,400				
				2,400		10,400			
		For rounding . . . . .		...		3			
		TOTAL . . . . .		3,156		10,623			
		CHARGES FOR THE ESTABLISH- MENT OF A SETTLEMENT IN GUNTUR FOR THE RECEPTION OF PRISONERS.							
		Grant to the Salvation Army—							
		Non-recurring . . . . .	...		5,000				
		Recurring Monthly Grant (300). .	3,600		1,350				
		Repair of buildings . . . . .	...		10,000				
				3,600		16,350			
		TOTAL . . . . .		3,600		16,350			
		CHARGES FOR THE IMPROVEMENT OF THE INDUSTRIAL SETTLEMENT AT SITANAGARAM, GUNTUR DISTRICT.							
1		Police Charges—							
...		Sub-Inspector (50) . . . .	600						
1		Horse Allowance (15) . . . .	180		2,200				
1		Head Constable (15) . . . .	180						
15		Constables (8) . . . . .	1,440						
				2,400		2,200			
		Grant to the Salvation Army—							
		Special Non-recurring Grant . .	...		1,500				
		Recurring Monthly Grant (270). .	3,240		2,680				
				3,240		4,180			
		Dietary Charges . . . . .	25		25				
				25		25			
		Conveyance Charges . . . . .	100		100				
		For rounding . . . . .		100		100			
				...		5			
		TOTAL . . . . .		5,765		6,500			

## DETAILED ACCOUNT No. 20H.—POLICE.—Miscellaneous—contd.

Numbers.		Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	CHARGES FOR THE IMPROVEMENT OF THE CRIMINAL SETTLEMENT AT SIDDAPURAM, KURNOOL DISTRICT.								
	Cost of establishing and main- taining the Settlement . . .	...	...	1,000	1,000				
	Education Charges—								
	Schoolmaster (10) . . . . .	216		216					
	Schoolmistress (8) . . . . .	60		60					
	Clothing for School Children . . . . .	124		124					
	Contingencies . . . . .		400		400				
	Petty Construction and Repairs . . . . .	300	300	...					
	TOTAL . . . . .		700		1,400				
	CHARGES FOR THE ESTABLISH- MENT AND MAINTENANCE OF THE CRIMINAL SETTLEMENT AT BOMMANIGEDA, CHITTOOR DISTRICT.								
	Non-recurring Grant . . . . .	...		15,000					
	Recurring Monthly Grant (200) . . . . .	2,400		1,200					
	Special Grant for six months in 1914-15 (500) . . . . .	3,000		...					
	Cost of Land . . . . .	...		8,850					
	TOTAL . . . . .		5,400		25,050				
	CHARGES FOR THE IMPROVEMENT OF THE INDUSTRIAL SETTLEMENT AT KAMMAPURAM, SOUTH ARCOT DISTRICT.								
	Grant to the Salvation Army—								
	Initial non-recurring grant . . . . .	...		10,000					
	Non-recurring grant for the Repair of the Tank . . . . .	5,000		5,000					
	Recurring Monthly Grant (220) . . . . .	2,640		1,680					
	TOTAL . . . . .		7,640		16,680				
	CHARGES FOR THE ESTABLISH- MENT OF A SETTLEMENT IN MADRAS CITY FOR THE RECEPTION OF PRISONERS.								
	Grant to the Salvation Army—								
	Non-recurring . . . . .	...		8,000					
	Recurring Monthly Grant (300) . . . . .	3,600		1,800					
	TOTAL . . . . .		3,600		9,800				
	CHARGES FOR THE ESTAB- LISHMENT AT MADRAS OF AN INDUSTRIAL HOME FOR THE CHILDREN OF CRIMINALS.								
	Grant to the Salvation Army—								
	Non recurring grant . . . . .	2,000							
	Recurring grant . . . . .	2,400							
	TOTAL . . . . .		4,400						

## 21.—PORTS AND PILOTAGE.

PROVINCIAL.	Detailed Account No.	Budget Estimate, 1914-1915.	Revised Estimate, 1913-1914.	Budget Estimate, 1913-1914.	Accounts, 1912-1913.
		Rs.	Rs.	Rs.	Rs.
Marine Establishments . . . . .	21A	36,000	36,000	24,000	41,145

DETAILED ACCOUNT No. 21A.—PORTS AND PILOTAGE.—Marine Establishments.											
	Numbers.			Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
	1913-1914.	1914-1915.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Salaries—</i>			Contribution towards the Pay and Exchange Compensation Allowance of Agent, Government Consignments.		3,825		3,825		3,825		3,825
<i>Establishment—</i>	1	1	Overseer (110—8—150)	1,608				1,512			
	11	11	Clerks 1 (60—3—75), 1 (50), 1 (40), 1 (25), 1 (20—1—50), 1 (20), 1 (18), 2 (16), 2 (14)	3,768							
	1	1	Attender (9)	108							
	6	6	Servants 1 (10), 5 (9)	600				4,968		6,463	
	1	1	Motor-launch—								
	2	2	Driver (25)	300							
			Lascars 2 (10)	240							
			Royal Bonus	...				...		...	
					6,624		6,600		6,480		6,463
<i>Allowances—</i>			Grain Compensation Allowance	414		414		414		406	
			Travelling Allowance	...		...		...		...	
					414		414		414		406
<i>Contingencies—</i>			Maintenance of Electric Installations	96				96		82	
			Cleaning Charges	78				64		64	
			Purchase and Repair of Furniture	160				150		...	
			Landing and Shipping Charges	24,000				12,000		29,428	
			Hot and Cold Weather Charges	25				25		...	
			Maintenance of Motor-launch	240				240		56	
			Service Postage and Telegram Charges	249				249		243	
			Telephone Charges	180				180		230	
			Rents, Rates and Taxes	500				308		324	
			Office Expenses and Miscellaneous	84				84		24	
					25,552		25,161		13,396		30,451
			For rounding	...	36,415				24,115		
					415				115		
			TOTAL	..	36,000		36,000		24,000		41,145

## 22.—EDUCATION.

	Detailed Account No.	Budget Estimate, 1914-1915.	Revised Estimate, 1913-1914.	Budget Estimate, 1913-1914.	Accounts, 1912-1913.
<i>PROVINCIAL.*</i>		Rs.	Rs.	Rs.	Rs.
University	...	1,98,000	3,02,500	1,05,500	6,15,480
Direction	22A	94,800	1,17,000	1,07,000	1,10,717
Inspection	22B	8,94,400	9,11,200	9,12,700	7,38,026
Government Colleges, General	22C	3,77,000	3,50,000	3,31,900	3,63,917
Government Colleges, Professional	22D	2,85,300	2,55,000	2,86,300	2,24,668
Government Schools, General	22E	19,70,100	18,38,500	16,26,700	11,11,951
Government Schools, Special	22F	8,68,400	8,08,200	8,25,400	6,26,527
Grants-in-aid	22G	29,27,600	34,47,500	31,22,500	25,85,299
Scholarships	22H	1,49,100	1,17,700	1,24,600	1,08,340
Miscellaneous	22I	51,900	22,200	20,200	19,866
Refunds	...	500	1,200	500	3,259
Special Additional Grant sanctioned by Government of India		1,25,000	...	23,00,000	...
For rounding		100	...	300	...
TOTAL		79,42,000	81,67,000	97,63,000	65,53,050

\* The expenditure is controlled by the Director of Public Instruction.

## DETAILED ACCOUNT No. 22A.—EDUCATION.—Direction.

Numbers.			Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
1913-1914.	1914-1915.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	1	Director of Public Instruction (2,000—100—2,500)	30,000		30,000		30,000		30,333	
1	1	Deputy Director (500—50—1,000)	10,200		9,800		12,000		9,203	
1	...	Special Allowance (100)	...		...		1,200		...	
2	2	Exchange Compensation Allowance	2,305		2,280		2,492		2,242	
1	1	Personal Assistant, Provincial Educational Service (300)	3,000		3,600		3,600		3,600	
1	1	Special Deputy Director (2,000) for 1 months	8,000		24,000		24,000		22,341	
1	1	Exchange Compensation Allowance	500		1,500		1,500		1,348	
		<i>Deduct—Probable Savings</i>	...		...		74,792		...	
				54,005		71,180		3,906		
1	1	Manager (175)	2,100				1,800			
1	1	Head Clerk (125)	1,500				1,200			
5	7	Clerks 4 (100), 1 (80), 1 (75), 1 (70), 2 (60)	6,540		20,900		4,140		19,154	
24	25	Clerks 3 (50), 6 (40), 3 (35), 2 (30), 4 (25), 1 (20), 2 (20—1—50), 1 (20—1—25)	9,634				8,658			
20	20	Servants 2 (12), 2 (11), 1 (10), 2 (9), 13 (8)	2,136				2,136			
		Temporary Establishment of Special Officer for 4 months 1 (75), 1 (50), 1 (25)	664				1,992			
		Servants 2 (8)			2,350				1,970	
		Temporary Establishment	1,000				1,000			
		Royal Bonus								
				25,624		23,240		21,016		21,124
		Travelling Allowance of Officers	2,500		2,500		2,500		3,335	
		Travelling Allowance of Establishment	1,500		500		1,500		904	
		Allowance to Secretary, Text-Book Committee	480		480		480		480	
		Grain Compensation Allowance	880		1,200		1,020		1,190	
				5,360		4,680		5,500		5,909
		Art Loan Collection	700		700		700		...	
		Memoranda							150	
				700		700		700		150
		Purchase and Repair of Furniture	600				600		929	
		Purchase of Books and Maps	500				500		2,008	
		Rents, Rates and Taxes	3,510				2,150		667	
		Hot and Cold Weather Charges	150				450		897	
		Cleaning Charges	136				136		143	
		Europe Stores with Freight Charges							5,209	
		Service Postage and Telegram Charges	3,000		17,190		3,000		3,210	
		Telephone Charges	600				600		460	
		Tour Charges	1,000				1,000		1,060	
		Office Expenses	452				430		320	
		Miscellaneous	10				10		5	
		Pay of Minials	42				42		55	
		Electric Installation	1,510							
				10,511			8,898			14,464
		<b>TOTAL</b>		94,800		1,17,000		1,07,000		1,10,717

## DETAILED ACCOUNT No. 22B.—EDUCATION.—Inspection.

(Vide APPENDIX C, PAGE 277.)

7	8	Inspectors, Indian Educational Service (500—50—1,000)	76,800		79,800		69,600		62,960	
2	2	Inspectors, Provincial Educational Service (600), (450)	12,000				14,400			
3	3	Inspectresses of Girls' Schools, Indian Educational Service (500—20—600), (450—10—500), (400—10—450)	18,600		18,600		18,600		18,613	
10	11	Exchange Compensation Allowance	5,962		5,000		5,512		3,573	
13	14	Assistant Inspectors, Provincial Educational Service 3 (500), 1 (450), 1 (400), 1 (350), 3 (300), 2 (250), 3 (200)	56,400		52,500		55,200		47,101	
3	3	Assistant Inspectresses 1 (250), 2 (200)	7,800		8,100		7,800		5,275	
		Conveyance Allowance to the Inspectress, Central Circle (50), and the Assistant Inspectress, Madras Girls' Range (30)					960		664	
10	10	Sub-Assistant Inspectors, 1st Class (175)	21,000				21,000			
20	20	Sub-Assistants, 2nd Class (150)	36,000				36,000			
29	29	Sub-Assistants, 3rd Class (125)	43,500				43,500			
40	39	Sub-Assistants, 4th Class (100)	46,800		2,70,800		48,000		1,87,845	
22	22	Probationers (75)	19,800				19,800			
		Local Allowance (25)	300				300			
7	7	Sub-Assistant Inspectresses 2 (175), 2 (150), 3 (125)	12,300				12,300			
...	48	Additional Sub-Assistant Inspectors	43,200				1,06,400			
240	240	Supervisors of Elementary Schools 36 (50), 68 (40), 136 (30)	1,03,200		90,700		1,03,200		96,912	
		<i>Deduct—Amount debitable to Coorg and Bangalore</i>		5,04,202			5,62,772			
				7,50			2,700			
		<i>Deduct—Probable Savings</i>		18,343			24,250			
		<b>Carried over</b>		4,80,369		4,85,500		5,35,822		4,22,943

DETAILED ACCOUNT No. 22B.—EDUCATION.—*Inspection—contd.*

(Vide APPENDIX C, PAGE 277.)

	Numbers.			Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
	1913-1914.	1914-1915.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment—	12	13	INSPECTORS' AND INSPECTRESSES' ESTABLISHMENTS.								
			Brought forward	8,928	4,80,369		4,85,500	8,232	5,35,822		4,22,945
	39	42	Clerks (50—2—60)								
			Clerks 15 (25—1—30), 16 (20—1—25), 1 (20), 10 (15—1—20)	12,108		21,600		11,160		20,625	
			Temporary Clerks 11 (20)	2,640							
	37	40	Servants—Peons 22 (8), 18 (7)	3,624				2,336			
			ASSISTANT INSPECTORS' AND ASSISTANT INSPECTRESSES' ESTABLISHMENTS.								
	34	34	Clerks 15 (30), 2 (20—1—25), 17 (20)	10,044		14,900		10,080		14,717	
	30	30	Peons 4 (8), 26 (7)	2,568				2,568			
			SUB-ASSISTANT INSPECTORS' ESTABLISHMENT.								
" "	116	146	Clerks (25), (20—1—25), 136 (20), 8 (15)	34,680				34,680		51,794	
	249	256	Servants 114 (10), 5 (8), 137 (7)	25,668		78,385		23,748		180	
	"	"	Local Allowance (10), (3), (2)	180				180		4,661	
			Temporary Establishment	4,230				4,230			
			Additional Sub Assistant Inspectors' Establishment	21,792							
			ELEMENTARY SCHOOLS SUPERVISORS' ESTABLISHMENTS.								
	1	1	Clerk (25)	300		1,300		300		2,594	
	11	11	Servants 4 (8), 6 (7), 1 (6)	960		15		960		3*2	
			Royal Bonus								
			Deduct—Amount debitable to Coorg and Bangalore	1,27,722							
Allowances—			Coorg and Bangalore	1,112	1,26,610		1,19,200	79,804	99,474	81,409	94,958
			Travelling Allowance of Officers	81,622		95,000					
			Travelling Allowance of Additional Sub Assistant Inspectors	16,345							
			Travelling Allowance of Establishment	66,980		61,000		66,377		61,225	
			Travelling Allowance of Additional Sub Assistant Inspectors' Establishment	5,951							
			Grain Compensation Allowance	15,000		15,000		1,000		15,335	
			Grain Compensation Allowance of Additional Sub Assistant Inspectors' Establishment	1,000							
			Grain Compensation Allowance of Additional Sub Assistant Inspectors, Coorg and Bangalore	960		930					
			Deduct—Amount debitable to Coorg and Bangalore	1,37,845							
			Coorg and Bangalore	1,277	1,86,632		1,71,940		1,50,181		1,57,960
Supplies and Services—			Purchase of Books, Maps, and Apparatus	5,400		5,400		5,400		6,136	
			Postage, Construction and Repairs	1,600		1,600		1,600		891	
			Reconstruction of Buildings, Furniture and Expenditure	3,000		3,000		3,000		5,789	
			Books and Stationery	1,750		19,000		19,000			
			Additional Sub Assistant Inspectors	2,000	17,350	2,500	34,560		32,000	4,812	17,628
			Freight Charges							107	
			Purchase and repair of Furniture	3,789				3,411		10,660	
			Purchase of Stationery							191	
			Post Charges	9,306				9,325		8,672	
			Hot and Cold Weather Charges	1,480				2,260		1,103	
" "			Cleaning Charges	2,001				1,885		1,898	
			Service Postage and Telegram Charges	3,182				20,431		31,292	
			Fees, Rates and Taxes	7,724				6,970		6,960	
			Contingencies	5,649				5,057		5,576	
			Miscellaneous	846				1,386		1,207	
			Fixed Contingencies of Supervisors of Elementary Schools	7,140				7,140		6,891	
			Pay of Clerks	282				248		155	
			Additional Sub Assistant Inspectors	12,881							
			Deduct—Amount debitable to Coorg and Bangalore	84,698							
			Coorg and Bangalore	1,167	83,439		86,600		67,123		74,625
Salaries—			SUPERINTENDENT OF INDUSTRIAL EDUCATION.		8,94,400		8,97,800		8,84,600		7,68,118
	1		Superintendent of Industrial Education					18,000		13,050	
			Exchange Compensation Allowance			8,000		1,125			
							8,000		19,125		13,050
	3		Clerks								
	3		Servants			1,750		1,178		1,549	
							1,750		1,464		1,549
			Travelling Allowance of Officers			1,400		2,000		2,515	
			Travelling Allowance of Establishment			400		600		191	
			Grain Compensation Allowance			250	2,050	103	2,703	119	2,828
Supplies and Services—			Repairs to Motor Car							65	
			Purchase of Books for Library			500		500		329	
							500		500		394
			Carried over				12,300		28,792		17,818



## DETAILED ACCOUNT NO. 22B.—EDUCATION.—Inspection—contd.

	Numbers.		SUPERINTENDENT OF INDUSTRIAL EDUCATION.	Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
	1913-1914.	1914-1915.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Contingencies—			Brought forward .				12,300		23,792		17,818
			Purchase and Repair of Furniture.					120		...	
			Tour Charges .					100		7	
			Service Postage and Telegram Charges .					400		148	
			Rent .					2,400		1,600	
			Electric Installation .					300		100	
			Telephone .					150		150	
			Office Expenses .					300		22	
			Cleaning Charges .					84		...	
			Miscellaneous .					250		...	
			Hot and Cold Weather Charges .					...		63	
			Pay of Menials .					204		...	
			TOTAL .				13,400		28,100		19,900
TOTAL, INSPECTION.					8,94,400		9,11,200		9,12,700		7,88,026

## DETAILED ACCOUNT NO. 22C.—EDUCATION.—Government Colleges, General.

( Vide APPENDIX C, PAGE 277.)

			ARTS COLLEGES (ENGLISH AND ORIENTAL).								
Salaries—	3	3	Principals, Indian Educational Service (500—50—1,000) .	31,200				27,600			
	1	1	Personal Allowance (250—50—500) .	6,000		43,000		...		38,146	
	1	1	Principal, Provincial Educational Service (700) .	8,400				8,400			
	9	9	Professors, Indian Educational Service (500—50—1,000) .	93,600				85,800			
	2	3	Personal Allowance 2 (200—10—250), (250—50—500) .	10,200				7,200			
	1	...	Special Allowance (100) .	...				1,200		1,09,500	
	1	1	Junior Professor, Provincial Educational Service (200) .	2,400				4,200			
	4	4	Native Professors, Provincial Educational Service 2 (700), (350), (250) .	24,000				21,600			
	10	10	Lecturers and Assistant Professors, Provincial Educational Service 1 (150), 2 (400), 2 (350), 1 (300), 2 (250), 2 (200) .	37,800		2,13,000		33,600			
	34	34	Assistant Lecturers and Assistant Professors 6 (175), 7 (150), 8 (125), 13 (100) .	52,800				52,800		84,399	
	29	29	Masters and Teachers 3 (80—4—100), 2 (70—2—80), 9 (60—3—75), 2 (60—2—70), 1 (60), 2 (40—2—50), 2 (20—2—40), Demonstrators, Presidency College, 3 (25) for 10 months: 3 (50), 2 (20—1—25),	19,110				18,546			
	4	4	Mechanics (50—5—75), 3 (30—2—40) .	2,320				2,172		15,008	
	1	2	Temporary Assistant (100) .	2,400				1,200			
	10	11	Exchange Compensation Allowance.	8,288		7,000		6,712		7,185	
				2,97,818				2,71,030			
Establishment—			Deduct—Part Cost transferred to "Government Schools, General" (p. 150) .	6,657				6,524			
				2,91,151				2,64,506			
			Deduct—Probable Savings .	8,074				12,433			
					2,83,077		2,63,000		2,52,073		2,54,247
	2	2	Clerk (60—2—80) and Librarian (40—2—60) .	1,296				1,416			
	11	11	Clerks 1 (30—2—40), 2 (20—2—40), 2 (25—1—30), 3 (20—2—30), and Librarians 1 (20—2—40), 1 (20—2—30), 1 (15—1—20) .	3,888		12,000		3,900		11,791	
	53	55	Servants—Sergeant 1 (50—6—80), Attendants 2 (20), 4 (15), 9 (12), 6 (10), 1 (9); Muchi 1 (7½); Peons 2 (10), 6 (9), 13 (8), 6 (7) & (6) .	7,302				7,146			
				12,486				12,482			
			Deduct—Part Cost transferred to "Government Schools, General" (p. 150) .	486				480			
					13,000		12,000		11,982		11,791
			Carried over .		2,95,077		2,75,000		2,64,055		2,66,038

DETAILED ACCOUNT No. 22C.—EDUCATION.—Government Colleges, General—*contd.*

	ARTS COLLEGES (ENGLISH AND ORIENTAL)— <i>contd.</i>	Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought forward		2,95,977		2,75,000		2,64,055		2,66,038
Allowances—	Travelling Allowance of Officers	1,600		1,000		1,000		1,156	
	Travelling Allowance of Establishment and Students	600		600		600		285	
	Grain Compensation Allowance	1,000		1,200		1,000		1,160	
			3,200		2,800		2,600		2,601
Supplies and Services—	Gymnasia	310		370		370		156	
	Books, Maps and Apparatus	23,380		8,980		5,980		12,210	
	Europe Stores (on Indent)	23,885		30,360		30,325		56,358	
	Europe Stores (Local)	100		100		100		...	
	Freight Charges	2,403		3,055		3,055		2,421	
	Other Laboratory Charges	7,280		7,335		6,350		5,428	
	Electric Fans and Lights	840		840		840		440	
	Petty Construction and Repairs	1,600		1,600		1,200		2,504	
	Batta and Carriage to Students	1,000		750		750		508	
	Games	1,360		1,810				...	
			62,152		55,200		48,670		80,023
Contingencies—	Purchase and Repair of Furniture	4,400				4,300		6,404	
	Hot and Cold Weather Charges	700				930		647	
	Cleaning Charges	948				948		807	
	Service Postage and Telegram Charges	335				270		292	
	Telephone Charges	135				135		150	
	Rents, Rates and Taxes	7,081				7,083		4,543	
	Office Expenses	2,252				2,209		2,027	
	Miscellaneous	66				60		32	
	Pay of Menials	615				640		351	
			16,565		17,000		16,575		15,258
	Payment in support of Municipal Colleges								
	TOTAL		3,77,900		3,50,000		3,31,900		3,63,917

## DETAILED ACCOUNT No. 22D.—EDUCATION.—Government Colleges, Professional.

SUMMARY			Budget Estimate, 1914-1915		Revised Estimate, 1913-1914		Budget Estimate, 1913-1914		Accounts, 1912-1913	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
LAW COLLEGE			52,350		34,400		61,100		34,797	
COLLEGE OF ENGINEERING			1,21,900		1,46,800		1,45,300		1,09,148	
TEACHERS' COLLEGE			51,050		71,100		79,000		80,723	
OPENING A SECOND TEACHERS' COLLEGE IN THE NORTHERN CIRCARS			30,000							
		TOTAL		1,85,300		2,55,300		2,66,300		2,24,668
DETAILS										
LAW COLLEGE										
Salaries—	1	Principal and Senior Professor (1,000—25—1,250)	12,000				18,600		11,052	
	2	Professors (500)	12,000				12,000			
	3	Assistant Professors (250)	12,000				12,000			
	4	Curator (200)	2,400		22,500		2,400		12,402	
	5	Assistants (250)	6,000				6,000			
	6	Temporary Lecturer 1 (250) for two months	500				250			
		Deduct—Probable Savings	41,900				50,650			
			4,570				290			
Establishment—	2	Clerk (20—2—40) and Librarian (25)	732	40,330		22,500	708	50,360		23,455
	7	Servants—Attender 1 (10); Duffadar 1 (10); Peons 1 (9), 6 (8)	224		1,700		698		1,394	
		Temporary Attenders 2 (10)	240				240			
				1,896		1,700		1,641		1,394
Allowances—		Travelling Allowance	20		32		20		...	
		Grain Compensation Allowance	234		168		186		162	
Supplies and Services—		Electric Fans and Lights	800	254	500	200	360	206	378	162
		Petty Construction and Repairs	50		50		50		...	
		Books and Maps	3,000		3,000		3,000		3,157	
		Games	400		400		...		...	
Contingencies—		Purchase and Repair of Furniture	500	4,250		3,950	500	3,410	1,278	3,535
		Hot and Cold Weather Charges	50				50		...	
		Service Postage and Telegram Charges	50				30		30	
		Rents, Rates and Taxes	3,962				3,962		3,962	
		Cleaning Charges	276				276		274	
		Telephone Charges	170				170		170	
		Office Expenses	500				380		465	
		Miscellaneous	40				40		...	
		Pay of Menials	72				72		72	
				5,620		5,650		5,480		6,251
		TOTAL, LAW COLLEGE		52,350		34,000		61,700		34,797

## DETAILED ACCOUNT No. 22D.—EDUCATION.—Government Colleges, Professional—contd.

Numbers.				Budget Estimate, 1914-1915.	Revised Estimate, 1913-1914.	Budget Estimate, 1913-1914.	Accounts, 1912-1913.
	1913-1914.	1914-1915.		Rs.	Rs.	Rs.	Rs.
COLLEGE OF ENGINEERING.							
Salaries—	1	1	Principal (1,000—50—1,250) *	15,000		15,000	11,460
	1	1	Professor, Mechanical Engineering (500—50—1,000)	9,600		9,000	
	1	1	Professor, Provincial Educational Service (200)	2,400	20,400	2,400	25,352
	1	1	Professor of Civil Engineering (500—50—1,000)	10,800		10,200	
	...	1	Professor of Electrical Engineering (500—50—1,000) for 6 months.	3,000		...	
	1	1	Mechanical Instructor (450)	5,400		5,400	
	2	1	Instructor, Provincial Educational Service (350)	4,200		6,000	
	10	11	† Instructors (500), (220), 3 (150), 2 (100), 2 (80), 2 (60)	19,800		18,720	
	5	6	Instructors (200), 2 (75—2½—100), (50—5—75), (45—3—60), (30— 3—45)	6,276	41,005	3,672	34,176
	1	1	Instructor (20—2—40)	480		480	
	...	1	Laboratory Assistant for Professor of Electrical Engineering (200— 40—400) for 6 months	1,200		...	
	2	3	Exchange Compensation Allowance, Presidency Allowance 1 (50), 4 (30), 6 (15)	1,725	1,420	1,500	1,030
			House Rent Allowance 1 (20), 1 (15), 9 (10)	3,120	2,980	2,940	2,250
			Allowance for lecturing in Chemistry	1,500	1,470	1,320	967
				...	250	...	...
				84,501		77,232	
			Deduct—Probable Savings	94		75	
Establishment—	1	1	Accountant (80)	960	84,407	82,525	77,157
	1	1	Clerk (40—2—60)	696		960	
	2	2	Clerks (20—2—40), (20—1—25)	780		672	
	2	2	Librarian and Storekeeper and Superintendent of Military Pupils (30—2—50), (20—2—40)	792	5,900	744	5,820
	1	1	Workshop Clerk (25)	300		300	
	24	24	Servants—Library Attender (12); Duffadar (10); Laboratory Attendants 2 (10); Peons 4 (9), 16 (8)	2,472		2,472	
			Royal Bonus	...	15	...	...
Allowances—					6,000	5,915	5,916
			Travelling Allowance of Officers	1,400	1,200	1,000	1,147
			Travelling Allowance of Establish- ment	1,500	1,300	1,000	1,305
			Grain Compensation Allowance	550	600	516	570
					3,450	3,100	2,516
Supplies and Services—			Books and Maps	1,500	1,400	1,400	1,555
			Europe Stores (on Indent)	4,450	3,950	4,950	3,999
			Do. Local	500	...	...	...
			Freight Charges	200	255	255	65
			Other Laboratory Charges	5,000	5,000	5,000	5,141
			Workshop Materials	5,000	4,000	5,000	4,969
			Printing and Preparation of Maps and Diagrams at the Survey Office.	400	400	500	230
			Survey Camp Charges	3,500	3,000	3,500	3,235
			Inspection Tour Charges	2,500	2,000	2,500	1,705
			Riding and Workshop Fees	250	250	250	250
			Apparatus and Machinery for higher Electrical Engineering	...	30,000	30,000	...
			Petty Construction and Repairs	100	...	...	...
			Games	475	1,055	...	...
					23,875	51,310	53,355
Contingencies—			Purchase and Repair of Furniture	1,000		1,000	1,320
			Tour Charges	...		...	...
			Hot and Cold Weather Charges	300		350	188
			Service Postage and Telegram Charges	600		500	527
			Rents, Rates and Taxes	300		2,700	263
			Cleaning Charges	250		200	188
			Telephone Charges	150		150	150
			Office Expenses	1,400		1,400	1,091
			Miscellaneous	...		...	40
			Pay of Menials	168		156	155
					4,168	3,990	6,356
			TOTAL, COLLEGE OF ENGINEERING.		1,21,900	1,46,840	1,45,800
							1,09,148

\* Gets free quarters.

† Upper Subordinates, P.W.D.

DETAILED ACCOUNT No. 22D.—EDUCATION.—Government Colleges, Professional—*contd.*

	Numbers.			Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
	1913-1914.	1914-1915.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
TEACHERS' COLLEGE.											
Salaries—	1	1	Principal, Indian Educational Service (500—50—1,000) <sup>a</sup> . . . . .	12,000		10,000		12,000	10,560		
	1	1	Special Allowance . . . . .	2,520			3,000				
	1	1	Vice-Principal, Indian Educational Service (500—50—1,000) <sup>a</sup> . . . . .	7,200			7,800			5,001	
	2	2	Exchange Compensation Allowance. . . . .	1,275	875		1,425		1,122		
	1	1	Lady Superintendent (250) . . . . .	3,000			3,000		2,400		
			House-rent (25) . . . . .	300			300		240		
			Conveyance Allowance (30) . . . . .	† ..			360		264		
	3	3	Lecturers, Provincial Educational Service 1 (300), 2 (200) . . . . .	8,400			8,400				
	4	3	Lecturers and Assistants 2 (250), (200) . . . . .	8,400			10,080				
	3	5	Masters and Teachers 1 (200), 1 (100), 2 (75—2½—100), (40—2—60) . . . . .	6,270			2,610				
	8	10	Masters and Teachers (30—2—50), 3 (30), (25—½—30), (20—½—25), 3 (20), 1 (14) . . . . .	3,114	35,963		2,682		17,636		
	1	1	Commercial Instructor (60) . . . . .	720			720				
	1	1	Mechanic (30—2—40) . . . . .	384			360				
	1	1	Instructor in Manual Training (400—20—500) . . . . .	4,800			4,800				
			Workshop Assistants, Carpenters, etc. . . . .	1,320			1,320				
			Sanskrit Pandit (30) . . . . .	360			...				
	17	17	Temporary Assistants 10 (60), 5 (30), 2 (25) . . . . .	9,600			9,600		5,655		
				69,663			68,457				
			Deduct—Part Cost transferred to "Government Schools, Special—Training Schools" (p. 153) . . . . .	12,298			12,395				
				57,365			56,062				
			Deduct—Probable Savings . . . . .	120			638				
					57,245		45,938		55,424	42,938	
Establishment—	3	3	Clerks (30—2—50), (15) ; Librarian (20—2—40) . . . . .	1,164	1,730		1,116	1,607			
	7	7	Peons 1 (10), 2 (8), 2 (7), 2 (5) . . . . .	624			624				
	2	2	Attendants (12) . . . . .	288			288				
			Temporary Clerk (20) . . . . .	240			240				
				2,316			2,268				
			Deduct—Part Cost transferred to "Government Schools, Special—Training Schools" (p. 153) . . . . .	463			405				
					1,853		1,730		1,863	1,607	
Allowances—			Travelling { Officers . . . . .	840		840	1,040		8		
			Allowance of { Establishment. . . . .	80		80	80		249		
			Grain Compensation Allowance . . . . .	365		365	350		350		
			Conveyance Allowance (30) . . . . .	360		360	...		...		
				1,645		1,645	1,470		607		
Supplies and Services—			Periodical Examination Charges . . . . .	20		20	20		32		
			Europe Stores (on Indent) . . . . .	1,280		1,480	480		7,543		
			Freight Charges . . . . .	80		140	40		289		
			Other Laboratory Charges . . . . .	280		280	280		547		
			Petty Construction and Repairs . . . . .	240		2,205	160		7,160		
			Books and Maps . . . . .	850		1,700	800		1,690		
			Stipends . . . . .	13,500		13,900	16,000		13,164		
			Gymnasia . . . . .	24		24	24		9		
			Travelling Allowance to Private Students under training . . . . .	400		400	500		240		
			Allowance to Gymnastic Instructor for training Gymnastic Students . . . . .	120		120	120		...		
			Games . . . . .	295		295	...		...		
					17,119		20,564	...	18,424	30,674	
			Carried over . . . . .		77,862		69,877	77,181		75,826	

\* Gets free quarters.

† See under allowances.

DETAILED ACCOUNT No. 22D.—EDUCATION.—Government Colleges, Professional—*contd.*

	Numbers.			Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
	1913-1914.	1914-1915.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Contingencies—			TEACHERS' COLLEGE— <i>contd.</i>								
			Brought forward . . . . .		77,862		69,877		77,181		75,826
			Purchase and Repair of Furniture . . . . .	800				800		3,555	
			Tour Charges . . . . .	...				...		...	
			Telephone Charges . . . . .	216				216		165	
			Hot and Cold Weather Charges . . . . .	469				116		101	
			Cleaning Charges . . . . .	259				259		253	
			Service Postage and Telegram Charges . . . . .	240				124		119	
			Rents, Rates and Taxes . . . . .	...				...		...	
			Office Expenses . . . . .	576				576		548	
			Miscellaneous . . . . .	152				152		63	
			Pay of Menials . . . . .	96				96		93	
			Contingencies of Instructor in Manual Training . . . . .	380				380		...	
					3,188		4,285		2,719		4,897
			TOTAL TEACHERS' COLLEGE . . . . .		81,050		74,160		79,900		80,725

## DETAILED ACCOUNT No. 22E.—EDUCATION.—Government Schools, General.

SUMMARY.											
(i) SECONDARY SCHOOLS FOR BOYS AND GIRLS, ENGLISH AND VERNACULAR—											
FOR BOYS . . . . .				59,760		45,900		46,800		35,951	
FOR GIRLS . . . . .				24,915		20,200		34,300		10,267	
					84,675		66,100		81,100		46,218
(ii) ELEMENTARY SCHOOLS FOR BOYS AND GIRLS—											
FOR BOYS . . . . .				62,000		55,800		50,900		54,782	
FOR GIRLS . . . . .				2,34,425		2,13,600		2,14,800		1,89,325	
					2,96,425		2,69,400		2,65,700		2,44,107
(iii) PAYMENTS IN SUPPORT OF—											
MUNICIPAL SCHOOLS. { SECONDARY . . . . .					30,000				22,000		32,128
{ ELEMENTARY . . . . .									1,08,500		38,291
LOCAL BOARD SCHOOLS { ELEMENTARY . . . . .					15,18,000				11,49,433		6,73,004
{ SECONDARY . . . . .						15,01,000		...	...		48,307
{ SESSIONAL SCHOOLS . . . . .								...	...		29,896
OPENING COLLEGE CLASSES ATTACHED TO ONE OF THE HIGH SCHOOLS IN THE CEDED DISTRICTS . . . . .					10,000				...		...
For rounding . . . . .					10				33		...
TOTAL . . . . .					19,70,100		18,36,500		16,26,700		11,11,951

	Numbers.		DETAILS.								
	1913-1914.	1914-1915.									
GOVERNMENT MADRAS-I-AZAM FOR BOYS.											
Salaries—	1	1	Headmaster, Provincial Educational Service (600)* . . . . .	7,200				7,200		6,753	
	2	2	Masters (125—5—175), (85—4—125) . . . . .	3,192				3,120			
	12	12	1 (70—2—80), 2 (60—3—75), 1 (60—2—70), 1 (50—2—60), 3 (40—2—50), 1 (30—1—40), 1 (20—1—30), 1 (20—2—40), 1 (15—1—20) . . . . .	6,684		17,640		6,652		10,380	
	1	1	Temporary Assistant (30) . . . . .	360				360			
	1	1	Commercial Instructor (60) . . . . .	720				720			
			Instructor in Carpentry (15) . . . . .	180				180			
				18,336				18,232			
			Deduct—Probable Savings . . . . .	...				30			
					18,336		17,640		18,202		17,133
	Establishment—	2	2	Clerks (20—1—25), Librarian (15—1—20) . . . . .	540				516		
3		3	Peons 1 (10), 2 (8) . . . . .	312		864		312		840	
			Personal Allowance (2) . . . . .	24				24			
			Royal Bonus . . . . .	...				...			
Allowances—					876		864		852		840
			Travelling Allowance . . . . .	50		70		50		...	
Supplies and Services—			Grain Compensation Allowance . . . . .	340		288		340		277	
					390		368		390		277
			Books and Maps . . . . .	250		210		250		218	
			Europe Stores (on Indent) . . . . .	120		120		120		118	
			Freight Charges . . . . .	20		20		20		7	
			Other Laboratory Charges . . . . .	40		40		40		40	
			Petty Construction and Repairs . . . . .	20		20		20		...	
			Games . . . . .	35		125		...		...	
					485		535		450		383
Carried over . . . . .					20,087		19,397		19,894		18,633

\* Gets free quarters.

DETAILED ACCOUNT No. 22E.—EDUCATION.—Government Schools, General—*contd.*

(Vide APPENDIX C, PAGE 278.)

	Numbers.		(i) SECONDARY SCHOOLS FOR BOYS AND GIRLS, ENGLISH AND VERNACULAR— <i>contd.</i>	Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
	1913-1914.	1914-1915.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			GOVERNMENT MADRAS-I-AZAM FOR BOYS— <i>contd.</i>								
			Brought forward . . . . .		20,987		19,397		19,854		18,633
Contingencies—			Hot and Cold Weather Charges . . . . .	20				20		...	
			Purchase and Repair of Furniture . . . . .	575				508		451	
			Tour Charges . . . . .	40				40		...	
			Cleaning Charges . . . . .	385				385		391	
			Service Postage and Telegram Charges . . . . .	20				20		19	
			Rents, Rates and Taxes . . . . .	3,514				3,514		2,148	
			Office Expenses . . . . .	299				291		413	
			Miscellaneous . . . . .	169				165		203	
			Pay of Menials . . . . .	60				60		72	
			TOTAL, (GOVERNMENT MADRAS-I-AZAM . . . . .		5,073		5,003		5,006		3,697
			OTHER SECONDARY SCHOOLS FOR BOYS.		25,160		24,400		24,900		22,330
Salaries—	1	1	Headmaster, Indian Educational Service (500—50—1,000) . . . . .	7,800				7,800			
	...	1	Headmaster (75—5—100) . . . . .	900				...			
	...	...	Exchange Compensation Allowance . . . . .	487				487			
	...	...	Instructor in Manual Training (400—20—500) . . . . .	4,800				4,800			
	...	...	Workshop Assistants, Carpenters, Demonstrators . . . . .	1,320				1,320		9,806	
	...	...	Instructor in Physical Training (300) . . . . .	2,400				...			
	10	17	Teachers (60—4—80), (40—2—50), (35—1—40), 3 (30—2—40), (30—1—35), 4 (25—1—30), (20—2—30), 2 (20—1—25), 3 (15—1—20) . . . . .	5,923		12,800		3,564			
			Add—Amount transferred from Government Colleges, General, on account of the School Department in the Colleges (p. 145) . . . . .	6,667				6,524			
			Deduct—Pay and Exchange Compensation Allowance of 1 Headmaster, Indian Educational Service, debitable to Coorg . . . . .	30,302				24,495			
			Deduct—Probable Savings . . . . .	8,287				8,287			
			Royal Bonus . . . . .	...				...		28	
Establishment—	1	2	Servant—		21,979		12,800		16,139		9,834
			Peon 1 (8), 1 (7) . . . . .	180				84			
			Peon for the Instructor in Physical Training (8) . . . . .	96		1,600		...		558	
			Add—Part Cost of Establishment transferred from Government Colleges, General (p. 145) . . . . .	486				480			
			Lacatives Establishment . . . . .	...				...			
Allowances—			Travelling Allowance . . . . .	1,325	762		1,600		564		558
			Grain Compensation Allowance . . . . .	350				150		710	
Supplies and Services—			Books and Maps . . . . .	2,311		640		661		172	
			Petty Construction and Repairs . . . . .	500		480		500		1,380	
			Europe Stores (on Indent) . . . . .	1,300		1,200		1,200		...	
			Freight Charges . . . . .	40		30		30		...	
			Other Laboratory Charges . . . . .	160		200		150		80	
			Gymnasia . . . . .	175		40		20		17	
Contingencies—			Contingencies of Instructor in Manual Training . . . . .	380				380			
			Contingencies of Instructor in Physical Training . . . . .	2,504				...		...	
			Rents, Rates and Taxes . . . . .	...				...		166	
			Purchase and Repair of Furniture . . . . .	1,150				347		118	
			Cleaning Charges . . . . .	120				120		...	
			Hot and Cold Weather Charges . . . . .	10				10		26	
			Service Postage and Telegram Charges . . . . .	39				44		176	
			Office Expenses . . . . .	1,490				215		8	
			Miscellaneous . . . . .	60				...		45	
			Pay of Menials . . . . .	45				45		...	
			TOTAL, OTHER SECONDARY SCHOOLS FOR BOYS . . . . .		5,798		3,410		1,161		539
			TOTAL, SECONDARY SCHOOLS FOR BOYS . . . . .		34,600		21,500		21,900		13,621
			TOTAL, SECONDARY SCHOOLS FOR BOYS . . . . .		59,760		45,900		46,800		35,951

DETAILED ACCOUNT No. 22E.—EDUCATION.—Government Schools, General—*contd.*

(Vide APPENDIX C, PAGE 278.)

	Numbers.		(i) SECONDARY SCHOOLS FOR BOYS AND GIRLS, ENGLISH AND VERNACULAR— <i>contd.</i>	Budget Estimate, 1911-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1912-1914.		Accounts, 1912-1913.	
	1913-1914.	1911-1915.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			FOR GIRLS.								
Salaries—	25	25	Headmistresses, Masters and Teachers, 1 (200—10—250), 1 (125—5—150), 1 (80—4—100), 2 (75—5—100), 1 (70—2—80), 2 (50—2—60), 1 (40—1—60), 2 (40—2—50), 2 (40), 1 (30—2—40), 1 (30—1—35), 2 (25—1—30), 2 (30), 1 (20—1—25), 5 (15—1—20) . . . . .	14,532				14,608			
			Personal Allowance (1) . . . . .	...				...			
			Teacher, Domestic Economy Class for Europeans 1 (300) (for 6 months) . . . . .	1,800		12,500		...		5,320	
			Temporary Assistant (150) for 10½ months . . . . .	1,575				...			
Establishment—	1	2	Clerks 2 (15—1—20) . . . . .	420	17,907		12,800		14,608		5,320
	2	2	Peons 2 (7) . . . . .	168		408		168		319	
Allowances—			Travelling Allowance of Establishment . . . . .	400	588						
			Grain Compensation Allowance . . . . .	372		350		445		11	
			Royal Bonus . . . . .	...		...		...		242	
			Capitation Allowance to Conductresses . . . . .	90		...		...		17	
			Conductresses' wages . . . . .	114		100		...		...	
Supplies and Services—			Europe Stores (on indent) . . . . .	200	1,006	525	800	525	695	12	270
			Do. (Local) . . . . .	100		...		...		...	
			Freight Charges . . . . .	50		75		75		5	
			Other Laboratory Charges . . . . .	50		50		50		43	
			Petty Construction and Repairs . . . . .	1,050		300		100		290	
			Books and Maps . . . . .	430		580		430		205	
			Capitation Allowance to Conductresses . . . . .	...		...		282		71	
			Conductresses' wages . . . . .	...		...		204		...	
Contingencies—			Purchase and Repair of Furniture . . . . .	262	1,880	...	1,530	212	1,666	3,454	628
			Cleaning Charges . . . . .	57				96		24	
			Hot and Cold Weather Charges . . . . .	24				...		...	
			Service Postage and Telegram Charges . . . . .	49				49		25	
			Rents, Rates and Taxes . . . . .	2,160				1,200		...	
			Office Expenses . . . . .	212				306		119	
			Pay of Menials . . . . .	162				60		107	
			Miscellaneous . . . . .	378				...		1	
			Contingencies of the Domestic Economy Class for Europeans . . . . .	200	3,534	...	4,662	...	1,923	...	3,730
			Lump provision for a Government Secondary school for girls in Madras . . . . .	...		...		15,000		...	
			TOTAL, SECONDARY SCHOOLS FOR GIRLS . . . . .		24,915		20,200	34,360		10,267	
			(ii) ELEMENTARY SCHOOLS FOR BOYS AND GIRLS.								
			FOR BOYS.								
Salaries—	238	247	Masters 1 (25—1—30), 3 (20—1—25), 10 (20), 1 (15—1—20), 26 (15), 2 (10—1—15), 118 (12), 86 (10) . . . . .	36,060				34,632			
			Temporary Teacher (15) . . . . .	150				180			
			Local Allowance 3 (3) . . . . .	103				103			
			Laccadive Islands.								
	4	4	Masters 2 (15), 1 (12), 1 (8) . . . . .	600		32,500		600		34,038	
			Amini and Kiltan Islands.								
	...	2	Masters, 1 (15), 1 (4) . . . . .	228				...			
			Deduct—Probable Savings . . . . .	37,176				35,520			
				3,276				3,537			
Establishment—	2	2	Peons 1 (8), 1 (6) . . . . .	168	33,900		32,500	168	31,983		34,038
			Royal Bonus . . . . .	...				...		120	
Allowances—			Travelling Allowance . . . . .	450	168		160	450	168	149	259
			Grain Compensation Allowance . . . . .	4,000		200		2,012		178	
			Capitation Allowance to Teachers . . . . .	6,000		4,000		...		4,154	
Supplies and Services—			Books and Maps . . . . .	3,400	10,450	9,000	5,500	2,920	2,462	2,144	4,330
			Petty Construction and Repairs . . . . .	3,600		3,000		2,500		2,821	
			Capitation Allowance to Teachers . . . . .	...		...		6,000		5,962	
			Honoraria . . . . .	...		...		...		3	
			Equipment for Muhammadan Elementary schools for boys . . . . .	3,000	10,000	...	12,000	...	11,420	...	10,930
			Carried over . . . . .		54,518		50,460	46,033		49,557	



DETAILED ACCOUNT NO. 23E.—EDUCATION.—Government Schools, General—*contd.*

(Vide APPENDIX C, PAGE 278.)

	Numbers.			Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
	1913-1914.	1914-1915.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			(ii) ELEMENTARY SCHOOLS FOR BOYS AND GIRLS— <i>contd.</i>								
			FOR BOYS— <i>contd.</i>								
Contingencies—			Brought forward . . . . .		51,518		50,460		46,033		49,557
			Purchase and Repair of Furniture . . . . .	1,871				1,431		1,650	
			Cleaning Charges . . . . .	498				457		71	
			Hot and Cold Weather Charges . . . . .	...				...		4	
			Service Postage and Telegram Charges . . . . .	70				61		47	
			Rents, Rates and Taxes . . . . .	2,208				1,792		1,633	
			Office Expenses . . . . .	1,880				1,123		350	
			Miscellaneous . . . . .	85				3		770	
			Contingencies, etc., of the Laccadive, Amind and Kiltan Islands . . . . .	870				...		...	
					7,482		5,340		4,867		5,225
			TOTAL FOR BOYS . . . . .		62,000		55,800		50,900		54,782
Salaries—			FOR GIRLS.								
	801	796	Masters and Teachers 4 (65), 2 (50), 4 (40), 9 (30), 14 (25), 72 (20), 50 (15), 108 (14), 202 (12), 331 (10) . . . . .	1,26,912				1,28,052			
			Temporary Teachers 8 (30), 3 (25), 1 (20), 2 (15), 1 (12), 3 (10), 1 (20) for 9 months, 1 (20) for 11 months and 1 (10) for 8 months . . . . .	5,364		1,20,700		1,120		1,07,903	
			Personal Allowances— 3 (35), 4 (25), 1 (10), 1 (7), 2 (6), 3 (5), 3 (4), 9 (3), 17 (2), 10 (1), 1 (15) for 10 months . . . . .	3,984				3,216			
			Local Allowance (5), (3), (2) . . . . .	120				150			
			Special Allowance . . . . .	...				192			
								72			
			Deduct—Probable Savings . . . . .	1,36,380				1,32,802			
				7,511				10,219			
					1,28,869		1,20,700		1,22,583		1,07,903
Establishment—	77	77	Peons 1 (8), 4 (6), 72 (5) . . . . .	4,704		4,800		4,704		4,218	
			Royal Bonus . . . . .	...		...		...		87	
			Lump provision for opening additional Elementary Schools . . . . .	...		...		...		...	
Allowances—											
			Capitation Allowance to Conduc- tresses . . . . .	10,662		9,000		...		...	
			Travelling Allowance . . . . .	1,400		1,000		1,400		937	
			Grain Compensation Allowance . . . . .	12,600		13,000		8,000		12,529	
			Conductresses' Wages . . . . .	5,238		2,000		...		...	
			Capitation Allowance to Teachers in Girls' Schools . . . . .	31,500		26,800		...		...	
Supplies and Services—					61,400		51,600		9,400		13,466
			Conductresses' Wages . . . . .	...		...		4,887		...	
			Petty Construction and Repairs . . . . .	1,870		1,000		1,500		994	
			Capitation Allowance to Conduc- tresses . . . . .	...		...		9,500		9,076	
			Capitation Allowance to Teachers in Muhammadan Girls' Schools . . . . .	...		...		1,000		885	
			Books and Maps . . . . .	5,766		3,600		5,764		3,030	
Contingencies—					7,656		4,000		22,651		13,985
			Conveyance Charges of Pupils (Muhammadan Girls' School) . . . . .	700				630		...	
			Purchase of Stationery . . . . .	...				...		54	
			Hot and Cold Weather Charges . . . . .	410				192		21	
			Purchase and Repair of Furniture . . . . .	7,450				6,560		25,721	
			Cleaning Charges . . . . .	3,162				3,004		2,547	
			Service Postage and Telegram Charges . . . . .	1,132				1,103		938	
			Rents, Rates and Taxes . . . . .	13,600				13,798		11,699	
			Tour Charges . . . . .	161				115		9	
			Office Expenses . . . . .	3,884				4,294		2,882	
			Miscellaneous . . . . .	1,317				766		1,382	
			Pay of Menials . . . . .	...				...		4,413	
					31,816		33,000		30,462		49,666
			TOTAL FOR GIRLS . . . . .		2,34,425		2,13,600		2,14,800		1,89,325



## DETAILED ACCOUNT NO. 22F.—EDUCATION.—Government Schools, Special.

(Vide APPENDIX C, PAGE 278.)

SUMMARY.		Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(I) TRAINING SCHOOLS—									
FOR MASTERS . . . . .		5,98,940		5,08,200		5,12,200		3,85,312	
FOR MISTRESSES . . . . .		1,50,200		1,17,300		1,14,840		83,514	
(II) SCHOOL OF ARTS . . . . .		58,190		57,000		57,190		51,324	
(III) REFORMATORY SCHOOL, CHINGLEPUT . . . . .		44,100		42,000		43,000		41,798	
(IV) SCHOOL OF COMMERCE, CALICUT . . . . .		15,910		10,230		9,230		8,189	
(V) TECHNICAL INSTITUTE . . . . .		...		28,350		25,650		22,084	
(VI) WEAVING EXPERT . . . . .		...		10,190		17,220		4,229	
(VII) DYEING EXPERT . . . . .		...		16,150		24,400		10,147	
(VIII) LEATHER EXPERT . . . . .		...		15,720		20,700		9,014	
(IX) OTHER SPECIAL SCHOOLS . . . . .		1,060		1,060		1,060		1,053	
Contribution to District Boards for Sessional School for Elementary School Teachers.		...		...		...		9,863	
TOTAL . . . . .			8,68,400		8,06,200		8,25,400		6,26,527
Salaries—	Numbers.	DETAILS.							
	1913-1914.	1914-1915.	(I) TRAINING SCHOOLS.						
			FOR MASTERS.						
	1	1	Vice-Principal, Provincial Educational Service (250) . . . . .		3,000		2,400		
	148	139	Head Masters and Assistants, Sub-Assistants Cadre, 5 (200), 10 (150), 1 (125), 8 (100), 20 (75), Supervisor's Cadre 2 (50), 13 (40), 25 (30), Other Assistants 1 (80-4-100), 1 (60-4-80), 1 (40-4-60), 1 (35-1-40), 1 (25-2-35), 2 (30-2-10), 1 (40-2-50), 1 (20-2-30), 10 (50), 20 (30), 3 (20), 3 (15); Gymnastic Instructor (1) 20 . . . . .		1,03,248		91,842		
	136	131	Model School Teachers 10 (50), 10 (40), 14 (30), 27 (25), 42 (20), 14 (15), 11 (12) . . . . .		38,556		38,712		
	37	52	Temporary Teachers 1 (70), 5 (60), 4 (50), 10 (40), 1 (35), 7 (30), 16 (40), 7 (30) for one month and 1 (60) for 9 months . . . . .		15,970		18,000		1,04,227
			For 8 Temporary Training Schools at Chittoor, Anantapur, Ongole, Cuddalore, Badaguri and Madras (Panchama), Amalapur, and Nilgiris . . . . .			1,25,000			
	30	42	Training Section 1 (150), 1 (60), 1 (50), 1 (40), 2 (20), 1 (15), 1 (10), 1 (6 (30-2-40), 6 (20-2-30), 5 (15-1-20), 6 (10-1-15), 5 (30), 6 (30) for one month . . . . .		13,464		9,288		
	29	29	Model School Teachers 6 (20-1-25), 11 (15-1-20), 12 (10-1-15) . . . . .		6,228		6,204		
Establishment—			Local Allowance 1 (10), 1 (8), 2 (6), 6 (5), 11 (4), 5 (3), 5 (2½) . . . . .		1,572		1,500		
			Exchange Compensation Allowance . . . . .		...		...		275
			Add—Part Cost transferred from Government Colleges, Professional (p. 148) . . . . .		1,82,038		1,67,946		
			Deduct—Probable Savings . . . . .		12,298		12,395		
					1,94,336		1,80,341		
					1,676		947		
	2	2	Clerk (25-3-40), Librarian (20) . . . . .		612	1,92,660	684	1,79,400	1,04,502
			Temporary Clerk (20), Rajahmundry . . . . .		240		240		
	43	43	Servants—Peons 2 (8), 26 (7), 15 (6) . . . . .		3,456		3,596		3,533
	7	10	Servants—Temporary 3 (8), 2 (7), 5 (6) . . . . .		816	4,000	552		
Allowances—			Add—Part Cost transferred from Government Colleges, Professional (p. 148) . . . . .		463		405		
			Royal Bonus . . . . .		...	2	...	25	3,608
			Travelling Allowance . . . . .		2,580	5,587	1,480	5,277	1,069
			Grain Compensation Allowance . . . . .		7,400		7,000		6,486
						9,980		5,880	7,555
			Periodical Examination Charges . . . . .		5		10		8
			Stipends . . . . .		3,30,917		3,07,000		2,34,184
			Petty Construction and Repairs . . . . .		2,360		6,866		9,050
			Books and Maps . . . . .		3,170		2,545		1,473
			Europe Stores (on indent) . . . . .		3,220		1,995		1,341
Supplies and Services—			Freight Charges . . . . .		270		135		158
			Other Laboratory Charges . . . . .		370		370		186
			Gymnasia . . . . .		106		106		2
			Batta and Carriage to Students . . . . .		50		50		...
			Charges in connection with Vacation Lectures . . . . .		2,500		2,500		...
			Travelling Allowance to Private Students under Training . . . . .		2,400		1,900		1,120
			Lump Provision for equipment . . . . .		17,600		23,000		...
			Games . . . . .		105		601		...
						3,63,073		2,99,280	2,47,622
Contingencies—			Tour Charges . . . . .		100		100		10,358
			Purchase and Repair of Furniture . . . . .		9,800		5,800		1,888
			Cleaning Charges . . . . .		2,481		2,771		40
			Hot and Cold Weather Charges . . . . .		175		97		41
			Telephone Charges . . . . .		54		54		1,029
			Service Postage and Telegram Charges . . . . .		1,477		1,212		3,138
			Rents, Rates and Taxes . . . . .		4,690		4,520		4,581
			Office Expenses . . . . .		6,751		5,479		598
			Miscellaneous . . . . .		564		722		452
			Pay of Menials . . . . .		1,548		1,608		
TOTAL FOR MASTERS . . . . .					5,98,940		5,08,200		3,85,312

DETAILED ACCOUNT No. 22F—EDUCATION—Government Schools, Special— <i>contd</i>												
(Vid APPENDIX C, PAGE 278)												
	Number			Budget Estimate 1911-1915.		Revised Estimate, 1913-1914		Budget Estimate, 1913-1914		Accounts, 1912-1913.		
	1911-12	1912-13		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
(i) TRAINING SCHOOLS— <i>contd</i>												
Salaries—	1	1	Superintendent, Indian Educational Service (350—10—450)	4,200				4,200		4,200		
			House rent allowance	960								
	18	26	Head and Assistant Mistresses 1 (250—10—00), (170—10—250), 2 (150—5—175), 5 (125—5—150), 1 (100—10—150), 4 (100—5—125), (80—4—100), 9 (75—5—100)	35,628				22,560				
	18	20	Head and Assistant Mistresses (60—4—80), 4 (6—75), (60—2—70), 2 (50—5—75), 10 (50—2—60), 2 (40—1—60)	13,161		56,700		12,228				
			Personal Allowance 1 (5), 1 (1)	78				192				
			Allowance to Drawing Master	120								
			Allowance to Hostel Superintendent	180						39,934		
	90	91	Mistresses and Teachers 1 (50), 11 (40—2—50) (30—1—35), 10 (30—2—40), 2 (10), 3 (25—1—30), 1 (35), 2 (0), 7 (25), 5 (20—2—30), 11 (20—1—25), 9 (20), 15 (15—1—20), 5 (15), 2 (10—1—15), 1 (12)	27,522				26,700				
			Temporary Teachers 2 (25) (Widows Hostel)	600				240				
			Lump provision for the reorganisation of the Presidency Training School for Mistresses, Lignore	5,000								
Establishment—			Deduct—Probable Savings	88,082				66,120				
	7	9	Clerks 1 (20—1—25), 2 (20), 1 (15—1—20)	2,010	81,992		56,700	1,524	65,086		44,134	
	11	12	Servants—1 (15—5—8), (7) 2 (8), 1 (5)	918		2,400		852		1,859		
Allowances—			Royal Ponnus		2,964		2,400	2,376		5	1,85	
			Traveling Allowance	440		400		400		490		
			Gratification Allowance	2,500		2,000		2,500		1,533		
Supplies and Services—			Constitution Allowance to Conductors	600		500						
			Wages of Conductors	560	1,196	500	3,200	2,900		44	2,02	
			Honorary									
			Gratification Allowance to Conductors									
			Stipends	3,400		3,210		659		465		
			Petty Contractors and Messes	1,100		1,400		22,640		19,118		
			Books and Map	1,260		1,750		1,400		228		
			Emporium and Incident	780		1,650		1,104		1,470		
			Freight Charges			50		1,080		15		
			Other Laboratory Charges	800		800		800		78		
			Traveling Allowance to Private Students and Training	410		110		525		62		
			Wages of Conductors					498		276		
			Periodical Examination Charges		38,570		39,000	28,756		651	22,437	
			Purchase of Stationery							1		
	Contingencies—			Tour Charges	100				50			
			Purchase and Repair of Furniture	1,074				3,550		5,837		
			Hot and Cold Weather Charges	420				242		146		
			Cleaning Charges	667				621		495		
			Service Posting and Telegram Charges	370				280		143		
			Rents Rates and Taxes	5,050				4,036		2,148		
			Office Expenses	3,894				3,990		1,533		
			Miscellaneous	1,190				469		326		
			Pay of Menials	2,061				1,644		1,773		
			Widows' Home attached to the Presidency Training School for Mistresses	1,140				840		634		
			TOTAL FOR MISTRESSES		18,469		16,000	15,722			13,000	
					1,50,200		1,17,300	1,14,840			83,514	
(ii) SCHOOL OF ARTS												
Salaries—		1	1	Superintendent (500—50—1,000) *	10,800				10,500		8,776	
		1	1	Assistant Superintendent (350)	4,200				4,200		4,200	
	25	25	Teachers 2 (100—5—150), 1 (75—5—100), 2 (50—2—70), 2 (50—2—60), 3 (40—2—50), 5 (30—2—50), 9 (20—1—30), temp 1 (15)	13,521		27,868		12,948		12,634		
			Exchange Compensation Allowance	675		658		656		521		
Establishment—			Deduct—Probable Savings	29,199				28,504				
				57				84				
	5	5	Clerks (60—4—80), 2 (40—2—50), (25—2—35), (20—1—25)	2,748	29,142		28,526	28,220		26,130		
	10	10	Servants—(10—1—15), 3 (10), 3 (9), 3 (8)	1,140		3,792		2,664		3,708		
								1,128				
					3,886		3,792	3,792		3,708		
			Carried over		33,030		32,318	32,012		29,884		

\* Gets free quarters. Mr. W. S. Hadaway draws Rs. 750—25—1,000.

DETAILED ACCOUNT NO. 22F.—EDUCATION.—Government Schools, Special—*contd.*

		Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914		Budget Estimate, 1913-1914		Accounts, 1912-1913.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(ii) SCHOOL OF ARTS— <i>contd.</i>									
Brought forward .			3,050		32,318		32,012		29,839
Allowances—	Travelling Allowance . . . . .	500		200		500		95	
	Grain Compensation Allowance . . . . .	600		600		600		538	
			1,100		800		1,100		678
Supplies and Services—	Books and Maps . . . . .	750		750		750		646	
	Materials . . . . .	6,800		5,800		6,800		6,800	
	Stipends of Apprentices . . . . .	1,860		1,760		1,860		1,707	
	Wages for Coolies . . . . .	6,800		6,800		6,800		6,143	
	Tools and Plant . . . . .	750		750		750		746	
	Collection of specimens of Indian Artistic Workmanship . . . . .	2,000		1,000		2,000			
	Electric Fans and Lights . . . . .	72		112		72			
			19,032		16,972		19,032		16,342
Contingencies—	Telephone Charges . . . . .	150				150		150	
	Packing and Freight Charges . . . . .	100				100		81	
	Cleaning Charges . . . . .	360				360		337	
	Hot and Cold Weather Charges . . . . .	156				156		36	
	Purchase and Repair of Furniture . . . . .	1,350				1,278		1,325	
	Service Postage and Telegram Charges . . . . .	100				100		85	
	Rents, Rates and Taxes . . . . .	1,250				1,250		1,198	
	Tour Charges . . . . .	50				50		1	
	Photograph Charges . . . . .	150				150		235	
	Office Expenses . . . . .	1,086				1,086		746	
	Miscellaneous . . . . .	72				72		67	
	Pay of Menials . . . . .	204				204		204	
			5,028		6,910		4,956		4,465
	<b>TOTAL (ii) SCHOOL OF ARTS</b>		58,190		57,000		57,100		51,324
(iii) REFORMATORY SCHOOL, CHINGLEPUT									
Salaries—	2 2 Superintendent (100) . . . . .	8,100		8,100		7,200		7,513	
	20 18 Masters and Teachers (60), 3 (35-1-40), 3 (30-1-35), 3 (25-1-30), 3 (20-1-25), 3 (15-1-20), 3 (10-1-15), (10) . . . . .	5,592				5,580			
	1 1 Band Instructor (50) . . . . .	600				600			
		180				180			
		14,772		6,020		13,860		6,300	
	Deduct—Probable Savings . . . . .					74			
			14,772		11,129		13,826		13,818
Establishment—	5 5 Clerks (30), (25), (20), Store Clerk (14), Sub-Assistant Surgeon (30) . . . . .	1,428				1,428			
	18 18 Sergeant (10-2-50), Peon (15), Warders (10), (9), 6 (8), 3 (7½), 5 (7) . . . . .	2,151				2,250			
			3,582		3,385		3,678		3,584
Allowances—	Travelling { Officers . . . . .	100		100		100		585	
	Allowance of { Establishment . . . . .	400		300		400		311	
	Grain Compensation Allowance . . . . .	600		600		600		670	
			1,100		1,000		1,100		1,596
Supplies and Services—	Europe Stores (on Indent) . . . . .	750		750		750		655	
	Freight Charges . . . . .	50		50		50		18	
	Allowance to Discharged Pupils . . . . .	250		200		250		203	
	Rations . . . . .	10,250		9,900		10,250		10,217	
	Hospital Charges . . . . .	400		300		400		302	
	Clothing and Bedding . . . . .	2,000		1,400		2,000		1,150	
	Books and Maps . . . . .	350		350		350		328	
	Badge, Mark and Work Money . . . . .	1,000		1,000		1,000		983	
	Purchase of Materials . . . . .	5,000		5,000		5,000		4,969	
	Petty Construction and Repairs . . . . .	1,000		500		500		323	
	Remuneration to Examiners . . . . .	100		110		100		60	
	Subsistence Allowance to Licensed Pupils . . . . .	100		60		150		28	
			21,250		19,620		20,800		19,566
Contingencies—	Purchase and Repair of Furniture . . . . .	800				750		883	
	Service Postage and Telegram Charges . . . . .	150				150		170	
	Rents, Rates and Taxes . . . . .	500				500		509	
	Office Expenses . . . . .	550				600		487	
	Miscellaneous . . . . .	450				500		308	
	Cleaning Charges . . . . .	396				396		386	
	Pay of Menials . . . . .	500				500		494	
	Tour Charges . . . . .	50				200		7	
			3,996		3,586		3,596		3,339
	<b>TOTAL (iii) REFORMATORY SCHOOL, CHINGLEPUT</b>		44,100		42,000		43,000		41,798

\* The Deputy Superintendent, the Headmaster, the Sub-Assistant Surgeon and the Sergeant are allowed free quarters.

Detailed Account No. 22F - EDUCATION.—Government Schools, Special—contd											
				Budget Estimate 1914-1915		Revised Estimate, 1913-1914		Budget Estimate, 1913-1914		Accounts 1912-1913	
				Ls	Rs	Ps	Rs	Ls	Rs	Rs	Rs.
(iv) SCHOOL OF COMMERCE CALICUT											
Salaries—	1	1	Headmaster (—10—250)	2,400				1,950		1 70	
	6	7	Teachers and Lecturers 1 (100), 1 (80), 1 (60), 1 (50), 2 (40)	5 280		6,000		3 240			3,187
			Assistant Teacher (5)					420			
		1	Teacher (10) for 8 months	480							
Establishment—					8,160		6,000		5,640		5,150
	1	1	Typing Clerk (20—1—50)	444				432			
			Peon 1 (20)	210		912		210			
			Peon 2 (7), 1 (1)	210				240			
Allowances—					924		912		912		710
			Travelling Allowance of Establishment	150				150			
			Grain Compensation Allowance	90		110		60		35	
Supplies and Services—					240		200		210		
			Printing and Stationery	200							
			Printing and Stationery	450		700		100		24	
			Printing and Stationery	600		600		600		332	
			Printing and Stationery	100							
			Printing and Stationery	50							
			Printing and Stationery	60							
Contingencies—					5 51		1,350		715		350
			Printing and Stationery	162				161		101	
			Printing and Stationery	24				24		19	
			Printing and Stationery	150				80		1,174	
			Printing and Stationery	15				15		36	
			Printing and Stationery	52				51		4	
			Printing and Stationery	112				118		469	
			Printing and Stationery	60				60		125	
					1,070		1,725		1,753		1,031
			TOTAL (iv) SCHOOL OF COMMERCE CALICUT		15,910		10,200		9,230		8,150
(v) TECHNICAL INSTITUTE											
Salaries—	1	1	Superintendent (100—1000)			4,050		4,440		5 014	
Establishment—	7	4	Master and Lecturers 1 (30), 3 (30)				4 550		4,440		5,014
			1 (10) 1 (1) 1 (12)					2 070		2,102	
			1 (1) 1 (1) 1 (15)			3 527		1 140		1 476	
			1 (1) 1 (1) 1 (15)					30			
Allowances—							3 527		3 511		3 578
			Travelling Allowance			1		100		73	
			Grain Compensation Allowance			30		60		312	
Supplies and Services—									400		380
			Printing and Stationery			200		2 000		6,301	
			Printing and Stationery			8,000		7 000		11	
			Printing and Stationery			100		440		5,591	
			Printing and Stationery			5,000		5 000		112	
			Printing and Stationery			2 000		3 000		98	
			Printing and Stationery					370			
			Printing and Stationery					60			
Contingencies—							18,700		15,870		12,110
			Printing and Stationery					500		8	
			Printing and Stationery					50		691	
			Printing and Stationery					50		48	
			Printing and Stationery					50		60	
			Printing and Stationery					50		10	
			Printing and Stationery					50		177	
			Printing and Stationery					300			
			Printing and Stationery					144			
						1,143		1,151		994	
			For rounding					240			
			TOTAL (v) TECHNICAL INSTITUTE				28,350		25,650		22,084
(vi) WEAVING EXPERT,											
Salaries—											
			Weaving Expert (100)					4,800			
			Weaving Assistant (160)					1,860		1,855	
			Superintendent, Peripatetic weaving party (200)			2,427					1,855
Establishment—									6,660		
			Peon 1 (7)								
Allowances—											
			Travelling allowance			1,200				117	
			Grain Compensation allowance			14					
Supplies and Services—							1,214				117
			Materials			3,500		2,000		659	
			Wages			1,500		1,500		1,373	
			Tools and Plant			500		1,000			
			Peripatetic weaving party			...		5,000			
			Books								
						5,500		9,500			2,082
			Carried over			9,141		16,160			4,004

DETAILED ACCOUNT No 22F.—EDUCATION—Government Schools, Special—contd											
	Numbers			Budget Estimate 1914-1915		Revised Estimate 1913-1914		Budget Estimate, 1913-1914		Accounts, 1912-1913	
	1913-1914	1914-1915		Rs	Ls	Rs	Ls	Rs	Ls	Rs	Ls
			(vi) WEAVING EXPERT—cont								
Contingencies—			Brought forward				9,111		16 160		1,001
			Rents, Rates and Taxes					120			
			Purchase of Furniture					100			
			Light Charge					150		11	
			Office Expenses					50		211	
			Freight Charges					75			
			Service Postage and Telegram Charges					125			
			Cleaning Charges					110			
			Miscellaneous								
			Pay of Menials								
			TOTAL (vi) WEAVING EXPERT				10,190		17,220		2,220
		(vii) DYEING EXPERT									
Salaries—			Dyeing Expert (750)			9,000		9,000		9,000	
Establishment—			Clerk (25)			396		396		81	
			Peon (8)							— 4	
			Royal Bonus								380
Allowances—			Travelling allowance			1,000		1,000		202	
			Grain Compensation Allowance			52				49	
Supplies and Services—							1,052				251
			Books, Maps and Apparatus			250		250			
			Petty Construction and Repairs					150			
			Europe Stores on Indent			3,000		1,000		780	
			Do Local			500		3,000			
			Freight Charges			400		400		70	
			Laboratory Charges			150		150		— 5,5	
			Materials			500		3,250		177	
			Wages of Workmen					550			
			Tools and Plant					1,000			
Contingencies—							1,800		12,750		192
			Purchase and Repair of Furniture					250			
			Rents, Rates and Taxes					510		15	
			Hot and Cold Weather Charges					100			
			Travel Charges					60			
			Service Postage and Telegrams					150		5	
			Office Expenses					151			
			Cleaning Charges							1	
			Miscellaneous								
			Pay of Menials								
			TOTAL (vii) DYEING EXPERT				902		1,251		324
		(viii) LEATHER EXPERT									
Salaries—			Leather Expert (750)			9,000		9,000		9,000	
Establishment—			Assistant, 1 (100—5—150), 1 (75—5—100) Storekeeper 1 (30),								
			1 (30) Clerk, 1 (25),			680		3,804		12	
			Servants 1 (8), 2 (7)								
Allowances—			Deduct—probable savings								
						680		3,801		12	
Supplies and Services—			Travelling Allowance			500		396			
			Grain Compensation Allowance			40				2	
Contingencies—							510		396		2
			Petty Construction and Repairs								
			Materials			4,500		4,500			
			Books, Maps and Appliances					2,000			
			Wages of Workmen								
			Tools and Plant (Europe)								
			Do (Local)								
			Europe Stores on Indent								
			Do Local								
			Freight Charges								
Contingencies—			Laboratory Charges								
							4,500		6,500		
			Purchase and Repair of Furniture								
			Hot and Cold Weather Charges								
			Service Postage and Telegrams			1,000		1,000			
			Office Expenses								
			Miscellaneous								
			TOTAL (viii) LEATHER EXPERT				1,000		1,000		
							15,720		20,700		9,011
		(ix) OTHER SPECIAL SCHOOLS.									
Salaries—			Drawing Class, Kumbakonam,								
			Temporary								
Establishment—	1	1	Drawing Master (50)	600		660		600			
	1	1	Peon (5)	60				60			
Contingencies—					660		660		660		
			Purchase of Furniture and Books	80				80		1,053	
			Rents, Rates and Taxes	240		400		240			
			Miscellaneous	80				80			
					400		400		400		
			TOTAL		1,060		1,060		1,060		1,053



## 23.—ECCLESIASTICAL.

	Detailed Account No.	Budget Estimate, 1914-1915.	Revised Estimate, 1913-1914.	Budget Estimate, 1913-1914.	Accounts, 1912-1913.
<i>IMPERIAL.</i>		Rs.	Rs.	Rs.	Rs.
Ecclesiastical Establishments . . . . .	23A	3,39,400	3,11,700	3,31,800	3,06,964
Cemetery Establishment . . . . .	23B	9,000	8,700	8,600	8,561
Miscellaneous Ecclesiastical Charges * . . . .	...	6,600	6,800	6,600	6,600
For rounding . . . . .					
<b>TOTAL . . . . .</b>		<b>3,55,000</b>	<b>3,27,000</b>	<b>3,47,000</b>	<b>3,22,125</b>

\* Allowance to Roman Catholic Archbishop and Marriage Registrar.

## DETAILED ACCOUNT NO. 23A.—ECCLESIASTICAL.—Ecclesiastical Establishments.

(Vide APPENDIX C, PAGE 279.)

	Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
<i>SUMMARY.</i>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CHURCH OF ENGLAND . . . . .	3,08,300		2,85,300		3,00,800		2,80,138	
CHURCH OF SCOTLAND . . . . .	31,100		26,400		31,000		26,826	
<b>TOTAL . . . . .</b>		<b>3,39,400</b>		<b>3,11,700</b>		<b>3,31,800</b>		<b>3,06,964</b>

	Numbers.		DETAILS.						
	1913-1914.	1914-1915.							
<i>Salaries—</i>			CHURCH OF ENGLAND.						
	1	1	Lord Bishop (2,133-5-4) . . . .	25,600		25,600		25,600	14,155
	1	1	Domestic Chaplain (1,000) . . . .	12,000				9,600	
			House-rent Allowance (75) . . . .	900				900	
	...	2	Senior Chaplains, Madras † (800) . . . . .	19,200				...	
			Presidency House-rent Allowance 1 (130) . . . . .	1,560				...	
	1	1	Senior Chaplain, Pallāvaram (1,000) . . . .	12,000				12,000	
			House-rent Allowance (75) . . . .	900				900	
	5	8	Senior Chaplains, 2 (1,000), 6 (800). . . .	81,600				50,400	
	6	3	Junior Chaplains, Madras, 1 (650), 2 (530) . . . . .	20,520				43,560	
			Presidency House-rent Allowance 5 (130) . . . .	7,800				9,360	
	15	13	Junior and Probationary Chaplains 7 (650), 5 (530), 1 (500) . . . .	92,400	1,92,400			1,02,360	2,98,171
			Local Allowance to Chaplain of Mercara (100) for 9 months . . . .	900				900	
			House-rent Allowance to Junior Chaplain, Ootacamund (100) . . . .	1,200				1,200	
	14	14	Allowance to Clergymen in spiritual charge of stations at which Chaplains are not stationed 1 (250), 11 (100), 1 (35), 1 (20) . . . . .	16,860				16,860	
			Allowance to the Bishop of Travancore and Cochin for performing Chaplain's duties at Trivandrum and Quilon (250) . . . .	3,000				3,000	
			Grant-in-aid to Christ Church . . . .	2,400	2,400			2,400	2,400
			Archdeacon's Allowance (266-10-8) . . . .	3,200	3,200			3,200	3,200
	1	1	Secretary and Registrar (213-5-4) . . . .	2,560	2,560			2,560	2,560
			Exchange Compensation Allowance . . . .	12,675	8,840			10,875	8,741
				3,16,675				2,95,675	
			<i>Deduct—Probable Savings . . . .</i>	<i>58,297</i>				<i>44,689</i>	
			<b>Carried over . . . . .</b>		<b>2,58,378</b>	<b>2,35,000</b>		<b>2,50,986</b>	<b>2,39,227</b>

† Garrison Chaplain, Madras, and Keeper, St. George's Cathedral, Madras, have free quarters.



Detailed Account No. 23A—LOCAL STATISTICAL—Ecclesiastical Establishments—(contd)										
(For ANNEX C, PAGE 27)										
Numbers			Budget Estimate, 1911-1912		Revised Estimate, 1913-1914		Budget Estimate, 1913-1914		Accounts 1912-1913	
1913-1914	1914-1915		Rs	Rs.	Rs	Rs.	Rs	Rs	Rs	Rs
CHURCH OF ENGLAND (contd)										
Brought forward			2,55,378		2,55,000		2,50,956		2,29,227	
16	16	Church (150) 1 (1-1-10), 1 (10-1-11) 1 (10-1-30), 2 (20-1-25) 1 (10-1-20), 1 (12-1-10)	3,828		4,500		3,684		5,081	
6	5	Salaries (10), 2 (10) Establishment Allowance to St George's (10) (10) Paid Pinner	4,500		1,800		1,800		4,800	2
			9,204		9,300		9,006		9,88	
Allowance—			5,000		9,000		7,500		1,926	
Travel Allowance to Clergy			500		500		600		192	
Travel Allowance to Clergy			17,600		17,450		17,580		16,096	
Travel Allowance to Clergy			3,500		2,500		2,520		2,427	
Travel Allowance to Clergy			30		250		30		277	
Travel Allowance to Clergy			115		250		340		277	
			2,718		30,000		28,870		20,918	
Supplies and Services—			150		60		50			
			150		60					
Contingencies—			170		170		170		170	
Furniture and Plant			100		100		100		79	
Furniture and Plant			50		10		10		29	
Furniture and Plant			100		120		120		116	
Furniture and Plant			1,050		1,050		1,050		1,016	
Furniture and Plant			600		600		600		416	
Furniture and Plant			3,600		3,600		3,600		3,610	
Furniture and Plant			480		588		588		53	
Furniture and Plant			5,000		5,610		5,610		3,848	
			11,800		10,940		11,858		10,116	
TOTAL—CHURCH OF ENGLAND			3,05,300		2,85,300		3,00,800		2,80,188	
CHURCH OF SCOTLAND										
1	1	Senior Chaplain (1,600)	12,000				12,000			
		Special Allowance (150)	1,800				1,800			
		House rent Allowance (130)	1,560				1,560			
1	1	Senior Chaplain (800) at Bangalore	9,600		21,510		9,600		22,303	
1	1	Joint Junior Chaplain (530) at Madras	6,360				9,600			
		House rent Allowance (130)	1,560				1,560			
3	2	Exchange Compensation Allowance.	1,400		950		1,950		1,277	
			34,280				38,070			
Deduct—Probable Savings			7,200				11,000			
Carried over			27,080		22,460		27,070		23,58	



DETAILED ACCOUNT No 23A—ECCLESIASTICAL—Ecclesiastical Establishments—*contd*

	Numbers			Budget Estimate, 1914-1915		Revised Estimate 1915-1914		Budget Estimate, 1913-1914		Accounts, 1912-1913	
	1913-1914	1914-1915		Rs	As	Rs	As	Rs	As	Rs	As
			CHURCH OF SCOTLAND— <i>contd</i>								
			Brought forward		27,080		22,160		27,070		24,580
Establishments—	1	1	Clerk (12)	144				144			
			Allowance to Clerk (25)	300		550		300		552	
	1	1	Poon (9)	105				108			
			Establishment Allowance to St Andrews Church	1,200		1,200		1,200		1,200	
			Royal Bonus							— 3	
					1,752		1,750		1,752		1,749
Allowances—			Travelling Allowance	1,400		1,380		1,400		506	
			Grain Compensation Allowance	36		20		6		— 8	
					1,436		1,400		1,406		798
Contingencies—			Purchase and Repair of Furniture	20				20			
			Purchase of Books	5				5			
			Tour Charges	10				10		7	
			Rents Rates and Taxes	130				120		128	
			Service Postage and Telegram Charges	60				60		35	
			Office Expenses	325				325		280	
			Cleaning Charges					48		48	
			Miscellaneous	10				10			
			Pay of Menials	300				192		192	
					800		790		790		699
					31,128				31,018		
			For rounding		28				48		
			TOTAL CHURCH OF SCOTLAND		31,100		26,400		31,000		26,826

## DETAILED ACCOUNT No 23B—ECCLESIASTICAL—Cemetery Establishment.

Salaries—	1	1	Local Allowance to the Curator, Government Botanical Gardens, Ootacamund, for the upkeep of St Thomas Cemetery (15)		180		180		180		180
Establishment—	1	1	Superintendent (40—4—60)	720		720		720		1,029	
			Royal Bonus							17	
					720		720		720		1,046
Allowance—			Travelling Allowance								
Contingencies—			Service Postage and Telegram Charges							5	
			Miscellaneous and Office Expenses	168				100		289	
			Pay of Menials	7,932				7,600		7,037	
			Cleaning Charges							4	
					8,100		7,800		7,700		7,335
			TOTAL		9,000		8,700		8,600		8,561

## 24—MEDICAL.

	De- tailed Account No.	Budget Estimate, 1914-1915	Revised Estimate, 1913-1914	Budget Estimate, 1913-1914	Accounts, 1912-1913
PROVINCIAL		Rs	Rs	Rs	Rs
Medical Establishment	24A	5,01,000	4,90,900	4,95,700	5,05,978
Hospitals and Dispensaries	24B	8,01,800	10,50,300	8,83,400	6,82,158
Sanitation and Vaccination†	24C	5,96,000	3,88,500	2,74,000	2,49,780
Grants for Medical purposes	24D	1,11,200	1,14,300	1,37,200	1,38,354
Medical School and College	24E	3,01,200	2,80,500	2,86,400	2,93,134
Lunatic Asylums	24F	1,39,500	1,60,300	1,58,900	1,55,628
Chemical Examiner‡	24G	31,900	30,000	26,700	25,630
Refunds		1,200	1,200	1,500	968
Lump grant for Sanitation Medical relief and other allied objects				16,50,000	
For rounding		100		200	
<b>TOTAL</b>		<b>25,17,000</b>	<b>25,16,000</b>	<b>39,14,000</b>	<b>20,51,628</b>

## DETAILED ACCOUNT NO. 24A—MEDICAL—Medical Establishment

SUMMARY		Budget Estimate, 1914-1915		Revised Estimate, 1913-1914		Budget Estimate, 1913-1914		Accounts, 1912-1913	
		Rs	Rs.	Rs	Rs.	Rs	Rs.	Rs.	Rs.
SUPERINTENDENCE		71,200		70,900		69,200		78,395	
DISTRICT MEDICAL AND SANITARY OFFICERS		1,01,900		4,00,000		3,98,300		4,08,644	
RESERVE MEDICAL SUBORDINATE*		21,000		20,000		21,500		18,949	
PLAQUE ESTABLISHMENT		6,880				6,680			
For rounding		15				20			
<b>TOTAL</b>			<b>5,01,000</b>		<b>4,90,900</b>		<b>4,95,700</b>		<b>5,05,978</b>

	Number	DETAILS.							
		SUPERINTENDENCE							
Salaries—	1	Surgeon General (2,500)	30,000		30,000		30,000		36,230
	1	Personal Assistant to Surgeon General (800)	9,600		7,002		9,600		10,949
		Household Allowance (75)	900		630		900		668
		Exchange Compensation Allowance	2,267		2,116		2,267		2,774
				12,767		39,778		42,767	50,621
Establishment—	1	Manager (200)	2,400						
	5	Clerks (100—2—120), (90), (80)	1,920				2,400		
		(70), (60)					4,920		
	17	Clarks (50) 2 (15) 2 (10), 2 (35), (30) 3 (25), (20), 3 (20—1—50)	6,720		17,560		6,694		15,848
	1	Apothecary for 6 months (150+50)	1,200				1,200		
	12	Servant (12) (10) 3 (10), 3 (8), 1 (7)	1,250				1,254		
		Royal Bonus		16,194				35	15,898
		Deduct—Recoveries Pay and Pensionary Contribution on account of Establishment for Consolidation of Special Indents from Municipalities					10,458		
Allowances—		Travelling Allowance of Officers	2,000		2,300		2,000	1,330	2,268
		Travelling Allowance of Establishment	700		1,000		500		989
		Grain Compensation Allowance	558		540		558		503
				3,258		3,840		3,058	3,700
Contingencies—		Purchase and Repair of Furniture	500				600		370
		Rents, Rates and Taxes	2,500				2,500		2,494
		Purchase of Books	30				20		25
		Hot and Cold Weather Charges	536				400		398
		Service Postage and Telegram Charges	1,900				1,800		1,908
		Tour Charges	150				150		152
		Telephone Charges	385				385		392
		Office Expenses	2,500				2,416		2,290
		Cleaning Charges	90				72		86
		Miscellaneous					84		6
		Pay of Menials	102						
		For rounding		8,713		9,722		8,427	8,121
				32				180	
		<b>TOTAL, SUPERINTENDENCE</b>	<b>71,200</b>		<b>70,900</b>		<b>69,200</b>		<b>78,395</b>

\* The expenditure is controlled by the Surgeon-General with the Government of Madras with the exception of that under Minor Sanitary Engineer which is controlled by the Sanitary Engineer to Government.

† The expenditure is controlled by the Sanitary Commissioner with the exception of that under the Sanitary Board which is controlled by the Sanitary Board.

‡ The expenditure is controlled by the Medical Examiner.

## DETAILED ACCOUNT NO. 24A.—MEDICAL.—Medical Establishment—contd.

(Vide APPENDIX C, PAGE 280)

	Numbers		DISTRICT MEDICAL AND SANITARY OFFICERS	Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914		Budget Estimate, 1913-1914		Accounts, 1912-1913.	
	1913-1914	1914-1915		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries—			PRESIDENCY TOWN.								
	1	1	Presdy Dist Surgeon (1,450)*	17,400				17,400			
	1	1	Presdy. District Surgeon (950)	11,400				11,400			
			Allowance to the Surgeon, 4th District for the clinical teaching of Sub-Assistant Surgeons at the Royapettah Hospital	600							
	1	1	Senior Military Asstt Surgeon (Asstt. to the Surgeon, 1st Dist.) (300)	3,600				3,600			
			Staff Allowance (30)	360				360			
			House rent Allowance (75)	900				900			
	3	3	Civil Assistant Surgeons (150), 2 (100)	4,200				4,200			
			Allowance to a Civil Assistant Surgeon for the clinical teaching of Sub Assistant Surgeon at the Royapettah Hospital	150							
	1	1	Civil Apothecary (150)	1,800				1,800			
			Local Allowance 4 (30)	1,440				1,440			
	3	3	Sub-Assistant Surgeons (70), (60), (50)	2,160				2,160			
			Local Allowance 3 (10)	360				360			
			House rent 3 (8)	288				288			
			Add—Moiety of Pay and Allowance of one Sub-Assistant Surgeon transferred from Jails (p 113)	570				570			
			Moiety of House-rent Allowance	48				48			
			Exchange Compensation Allowance	1,800				1,800			
			MUFASSAL DISTRICTS.								
	24	24	Mufassal District Medical and Sanitary Officers and Civil Surgeons (I M S) (1,450), (1,300), (1,250), 4 (950), (850), 11 (750), 5 (650)†	2,41,300				2,33,400			
	6	7	Mufassal District Medical and Sanitary Officer and Civil Surgeons, Uncovenanted Medical Officers (700), Civil Assistant Surgeons 5 (350—30—500), (350) for 6 months	35,460				30,180			
	23	23	Assistants to District Medical and Sanitary Officers—Civl Assistant Surgeons 8 (200), 15 (150)	46,200				15,600			
			Local Allowance 23 (50), (100)	15,000				13,800			
	2	2	Civil Surgeons—Military Assistant Surgeons (450)	10,800				10,800			
	3	3	Military Assistant Surgeons (300)	10,800				10,800			
			Staff Allowance 3 (0)	1,080				1,080			
			Civil Hospital—Kodukanal								
			House-rent Allowance (50)	600				600			
			Civil Hospital—Gudalur								
			Wynad Allowance (50)	600				600			
			Exchange Compensation Allowance	10,950		10,700		12,075		10,473	
				4,20,366				4,05,261			
			Deduct—Probable Savings	44,966	3,75,400		3,70,700	3,74,000		3,81,696	
Establishment—			PRESIDENCY TOWN.								
	1	1	Clerk (20—1—25)	300				300			
	4	4	Peons 3 (7) (8)	‡ 380				‡ 368			
			MUFASSAL DISTRICTS.								
	2	3	Clerks (25) (10), (5) ‡	180				180			
	1	3	Peon 2 (10), (8)	336				96			
			Local allowance (10), 2 (2)	165							
			Royal Bonus		1,664		1,153	944		70	662
			Gain Compensation Allowance	126		126		126		160	
			Travelling Allowance	18,000	18,126	19,000	19,126	17,000	17,126	18,671	18,831
Allowances—			Medicines supplied by Mily Dept	2,000	2,000	3,700	3,700	1,500	1,500	3,625	3,625
			PRESIDENCY TOWN								
Supplies and Services—			Cleaning Charges	72				72			
			Service Postage and Telegram Charges	105				105			
			Rents, Rates and Taxes	660				660			
			Purchase and Repair of Furniture	110				200			
			Office Expenses	75				50			
			MUFASSAL DISTRICTS.				5,321			3,830	
			Purchase of Books	100				100			
			Tour Charges	90				90			
			Purchase and Repair of Furniture	60				60			
			Office Expenses	200				200			
Contingencies—			Service Postage and Telegram Charges	3,181				3,193			
			Contingencies of the District Medical and Sanitary Officer, Jeypore	92							
				4,745				4,730		3,830	
			TOTAL, DISTRICT MEDICAL AND SANITARY OFFICERS	4,01,935			4,00,000	3,98,300		4,08,644	

\* Surgeon, Presidency District, draws Rs. 150 as Medical Inspector of Emigrants.

† The District Medical and Sanitary Officer, Chingleput, draws Rs. 100 as Superintendent of the Reformatory School, the District Medical and Sanitary Officer, Alcot, draws Rs. 50 as Lunatic Asylum Allowance, and five others draw Rs. 100 each for charge of Jails.

‡ Includes moiety of pay of the servant attached to H. M.'s Civil Debtors' Jail, Madras.

§ Represent contribution towards the pay of two Local Fund clerks of the District Medical and Sanitary Officer, Vizagapatam.

Detailed Account No. 24-B.—MEDICAL—Hospitals and Dispensaries.										
SUMMARY			Budget Estimate 1914-1915		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914		Accounts, 1912-1913	
			Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.
PRESIDENCY HOSPITALS AND DISPENSARIES—										
I.	GOVERNMENT GENERAL HOSPITAL		3,54,541		4,06,927		3, 3,760		3 60 736	
II.	Do MATERNITY HOSPITAL		1,33,125		1, 35,600		1, 26,980		1,25 285	
III.	Do LEPRO HOSPITAL		26 951		30,545		25 460		27 711	
IV.	Do OPTHALMIC HOSPITAL		63 971		62 616		56,100		55,167	
V.	Do VOLUNTARY VENEREAL HOSPITAL		11,016		13,112		13,780		13,684	
Allowances to House-surgeons and House-Physicians, 20 (50) for 11 months			11,300							
TOTAL PRESIDENCY HOSPITALS ETC				6,06,907		6,18,800		5,58,080		5,82,584
MUFASSAL HOSPITALS AND DISPENSARIES—										
(i)	PALLIORTH (AZALETT) HOSPITAL (MALABAR)		1,970				4,010			
(ii)	UDAYAGIRI HOSPITAL (GANIAM AGENCY) (GOOMBUR)		2,061				1 940			
(iii)	AMINDIVI DISPENSARY (SOUTH CANALA)		1,751				1,540			
(iv)	BHAIKACHAIAM HOSPITAL (GODAVARI AGENCY)		2,710		17,000		2 710		14,897	
(v)	KUNAVARAM DISPENSARY (GODAVARI AGENCY)		1 511				1,510			
(vi)	VENKATACHURAM DISPENSARY		1,778				1,764			
(vii)	KAYAGUDA DISPENSARY		1,000				1 000			
(viii)	GAZLEBODI DISPENSARY		1 000							
COST OF MEDICAL STORES SUPPLIED TO LOCAL FUNDS AND MUNICIPAL INSTITUTIONS FOR CHEMICO-LEGAL PURPOSES			1,500		4,000		1,500		4,501	
GRATUITY COMMISSIONER ALL WANCHI			20		200		200		156	
TRAVELLING ALLOWANCE			1 800		1,765		1 800		1,741	
ROYAL BONDS					5				9	
TOTAL MUFASSAL HOSPITALS ETC				19 157		21,000		18 010		21,304
GRANTS TO HOSPITALS AND DISPENSARIES—										
CONTRIBUTION TO MUNICIPAL DISPENSARIES			11 000		18 000		11,000		10 043	
CONTRIBUTION TO LOCAL FUNDS FOR HOSPITALS AND DISPENSARIES AND PAY OF MEDICAL SUPERINTENDENTS			10 000		45,500		12,000		47, 71	
CONTRIBUTION OF PLETHA HOSPITAL AND DISPENSARIES			1 16 70				52 386			
CONTRIBUTION TO WALL MEDICAL DISPENSARY, KILIKINCHI FOR THE USE OF THE N. H. DISPENSARY, THE GOVT. TOWN DISPENSARY AND KAVASU KAVASWAMI MUNICIPAL DISPENSARY HOSPITAL MADRAS			2,000		(50)		2, 000		20 857	
CONTRIBUTION TO THE EDWARD VII MEMORIAL FUND (COMMITTEE IN CONNECTION WITH THE HOSPITAL AND SANATORIUM FOR CONSUMPTIVES)					2 000		2 000 00			
TOTAL GRANTS TO HOSPITALS AND DISPENSARIES				1 7 736		78 510		3,07, 386		78,271
For running				8 01,800				8, 33,476		
TOTAL				8,01,800		10,50,300		8,83,400		6,82,158
SALARIES—										
DETAILS										
PRESIDENCY HOSPITALS AND DISPENSARIES										
I GOVERNMENT GENERAL HOSPITAL MADRAS										
1	4	Medical Officers, General Hospital, 1 (850) 2 (750), (700)	36,600		34,300		34,200		38,836	
		Staff Allowance to the Senior Medical Officer (150)	1,800				1,800			
		Exchange Compensation Allowance	2,400		2,130		2,137		2,452	
		Local Allowance to Resident Medical Officer (100)	2,400		6,770		2,400		7,428	
2	2	Military Assistant Surgeons (300), (150)	5,100		5,100		4,920		4,504	
		Staff Allowance (30)	360		350		360		356	
		Teaching Allowance (30)	360		480		360		480	
10	9	Civil Assistant Surgeons 8 (100), (150)	11,400		18,080		12,000		14,864	
		Local Allowance 9 (30)	3,240				3,600			
2	2	Civil Assistant Surgeon (100), Civil Apothary (150) for X-ray Work	3,000				3,000			
		Local Allowance 2 (50)	1,200				1,200			
4	4	Sub-Assistant Surgeons 2 (70), 1 (60), 1 (40)	2,880		3,400		2,880		2,875	
		Local Allowance 4 (10)	480				480			
		Teaching Allowance (10)	120				120			
		House-rent Allowance to Medical Officer (100) (75), Military Assistant Surgeons (75) (80) and Sub-Assistant Surgeons 4 (8)	3,744		4,260		3,744		3,357	
1	1	Temporary Sub Assistant Surgeon for one year at 80	360				210			
		Local Allowance do. 10	120				70			
		House-rent Allowance do. 8	96				56			
Carried over				75,960		74,850		73,537		75,152

DETAILED ACCOUNT No. 24B.—MEDICAL—Hospitals and Dispensaries—*contd*

	Numbers			Budget Estimate, 1914-1915		Revised Estimate, 1913-1914		Budget Estimate, 1913-1914		Accounts, 1912-1913.		
	1913-1914	1914-1915		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
PRESIDENCY HOSPITALS AND DISPENSARIES— <i>contd</i>												
I GOVERNMENT GENERAL HOSPITAL, MADRAS— <i>contd</i>												
Establishment—			Brought forward .		70,960		72,850		73,537		75,152	
	52	52	Matrons and Nurses (300-20-400), (200-20-100), (70), 1 (65), 5 (60) 5 (55), 6 (50), 32 (50) .	32,040		31,800		32,010		29,752		
			Ration Allowance to Nurses 50 (20)	12,000		13,600		12,000		11,911		
	1	1	Nurse House keeper (80-4-100)	960				600				
			Ration Allowance (20) .	240				240				
	2	2	Accountants (100-5-125), (30)	1,860				1,860				
	11	11	Clerks (50), (15), 6 (20), Typist (20-1-35), 2 (10) .	3,000				2,988				
	6	6	Stewards (150-10-200), (75-5-100), (50-5-75), (25), (19) (15)	1,218				4,788				
	2	2	Storekeeper (45), Hospital Sergeant (60 2½-75) .	1,290				1,260				
	6	9	Compounders (12-20) . . . .	1,608				1,200				
	106	106	Ward Attendants and Servants—Weighman (15), 1 female Ward Attendants, 1st Grade 4 (15), 2nd Grade 6 (12), 3rd Grade 8 (9), 4th Grade 4 (7), Male Ward Attendants, 1st Grade 6 (12), 2nd Grade 20 (10) 3rd Grade 20 (8), 4th Grade 14 (7), Attendants, Steward's Office, 2 (10) 3 (7), 2 (6), Peons 3 (7) 2 (6), Attendants Out patient Department Dispensary, 2 (6), Attendants, Apothecary duty room, 2 (6), Attendant, Laft room, (6), Attendant, Linen room, (6), Attendants, Dispensary Department, 2 (8), Attendant, X ray room, (7-1-10), Fireman (20), Mechanic (30) . . . .	11,682		24,050		11,674		23,977		
	TRAINING SCHOOL											
	22	22	Pupil Nurses 12 (15), Ration Allowance 12 (20), Female Ward Attendants, Probationers 4 (6), Male Ward Attendants, Probationers 6 (6) .	5,760				5,760				
			Temporary Establishment .	300				300				
			Exchange Compensation Allowance to Matrons . . . . .	525		450		525		522		
			Royal Bonus . . . . .							141		
					75,513		69,900		75,237		66,308	
Allowances—			Grain Compensation Allowance .	2,646		2,670		2,646		2,460		
			Travelling Allowance . . .	900		1,800		750		884		
					3,546		4,470		3,396		3,344	
Supplies and Services—			Diet of Patients . . . . .	72,000		84,550		70,000		72,275		
			Bedding and Clothing . . .	8,000		7,852		8,000		7,738		
			Medicines supplied by Military Department . . . . .	34,000		30,000		30,000		37,475		
			X-Ray Apparatus . . . . .	800		900		900		713		
			Country Medicines . . . . .	1,100		2,110		1,600		428		
			Other Hospital Necessaries including Surgical Dressings, etc. .	32,000		20,117		28,000		32,678		
			Cost of indented Europe Stores .							1,935		
			Cost of locally-purchased Europe Stores . . . . .	9,000		68,290		5,000		13,882		
			Freight on Europe Stores . . .							505		
			Funeral Expenses . . . . .	200		300		200		129		
			Sanitary Charges . . . . .	200		255		500		162		
			Lime-washing Charges . . . .	500		500		600		438		
			Cost of Petrol Motor Ambulance .	...				..		6,000		
					1,57,800		2,14,904		1,44,800		1,74,358	
Carried over .					3,12,819		3,64,124		2,96,970		3,19,157	



DETAILED ACCOUNT No 24B.—MEDICAL—Hospitals and Dispensaries—contd												
	Numbers		PRESIDENCY HOSPITALS AND DISPENSARIES—contd	Budget Estimate, 1914-1915		Revised Estimate, 1913-1914		Budget Estimate, 1913-1914		Accounts 1912-1913.		
	1913-1914	1914-1915		Ls	Rs	Ls	Rs	Rs	Rs	Rs.	Rs	
			II GOVERNMENT MATERNITY HOSPITAL—contd.									
			Brought forward		44,277		46,737		44,715		43,054	
Supplies and Services—			Diet of Patients	29,000		28,200		26,500		25,513		
			Bedding and Clothing .	4,300		3,200		4,500		4,232		
			Medicines supplied by Military Department .	8,000		8,000		6,000		9,214		
			Country Medicines and Hospital Necessaries .	10,000		9,000		7,000		7,420		
			Cost of indented Europe Stores	4,300		4,350		4,350		3,867		
			Cost of locally purchased Europe Stores	1,500		1,100		1,500		1,489		
			Freight on Europe Stores . .	100		100		100		82		
			Funeral Expenses . . .	50		40		50		46		
			Sanitary Charges . . .	60		600		600		615		
			Lime-washing Charges . . .	50		90		100		19		
			Nurses' Mess Kit . . .	100		600		700		470		
			Patta to Pregnant Women . .	800		100						
			Photograph Charges . . .	300								
	Contingencies—			Pay of Menials	3,912	59,150		55,500	1,314	51,450	3,998	52,997
			Purchase and Repair of Furniture	4,300				1,300		5,113		
			Service Postage and Telegram Charges . . .	100				120		71		
			Rents, Rates and Taxes . .	3,900				4,024		3,628		
			Telephone Charges . . .	300				390		390		
			Office Expenses . . .	1,600				1,600		1,602		
			Electric Lights and Fans . .	13,192				13,600		12,033		
			Nurses' Uniform . . .	360				360		330		
			Hot and Cold Weather Charges									
			Miscellaneous . . .									
			Purchase of Books . . .	30				25		35		
			Cleaning Charges . . .	2,112				2,022		2,031		
			Tour Charges . . . . .									
			Deduct—Probable Savings	...	29,800		33,363		30,785		29,234	
		TOTAL, GOVERNMENT MATERNITY HOSPITAL		108								
				1,13,125		1,35,600		1,26,980		1,25,285		
		III GOVERNMENT LEPROSY HOSPITAL										
Salaries—	1	1	Sub-Assistant Surgeon (60) .	720		360		720		573		
			Local Allowance (20) . . .	240		240		240		210		
Establishment—					960		600		960		813	
	1	1	Matron (50)	600		600		600		600		
	2	2	Steward (15), Store keeper (20)	660				660				
	9	9	Servants and Ward Attendants—									
			Compounder (12—20), Peons 2			1,420				1,409		
			(7), Dressing Cooly (7), Ward									
Allowances—			Coolies 2 (7), (6), Female Ward									
			Coolies 2 (5) . . .	756				756		7		
			Royal Bonus . . .									
					2,016		2,020		2,016		2,016	
			Grain Compensation Allowance	200		200		200		197		
			Travelling Allowance . . .	20		150		20		50		
Supplies and Services—					220		350		220		247	
			Diet of Patients . . .	17,000		16,700		16,000		17,695		
			Bedding and Clothing . . .	1,200		1,904		1,000		860		
			Medicines supplied by Military Department . . .	600		1,500		600		1,474		
			Country Medicines . . . . .			2,900		2,000		2,346		
			Hospital Necessaries . . .	2,200								
			Medicines not procurable at the Medical Store Depot . . .	400		200		200		109		
			Funeral Expenses . . . . .	80		50		80		56		
			Lime-washing Charges . . .	20		20		20		11		
					21,300		25,271		19,900		22,451	
Contingencies—			Hot and Cold Weather Charges									
			Pay of Menials	810				654		775		
			Purchase and Repair of Furniture	200				200		72		
			Purchase of Books . . .	10				6		8		
			Petty Construction and Repairs									
			Tour Charges . . . . .									
			Service Postage and Telegram Charges . . .	20				20		15		
			Rents, Rates and Taxes . .	205				205		205		
			Office Expenses . . . . .	700				777		613		
			Photographic Charges . . .	40				40		35		
			Cleaning Charges . . . . .	470				462		461		
			Miscellaneous . . . . .							...		
					2,455		2,301		2,361		2,184	
			TOTAL, GOVERNMENT LEPROSY HOSPITAL		26,951		30,545		26,460		27,711	

\* Gets free quarters.



DETAILED ACCOUNT No. 24-B.—MEDICAL.—Hospitals and Dispensaries—*contd.*

	Numbers.		PRESIDENCY HOSPITALS AND DISPENSARIES— <i>contd.</i>	Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
	1913-1914.	1914-1915.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
IV. GOVERNMENT OPHTHALMIC HOSPITAL.											
<i>Salaries—</i>	1	1	* Military Assistant Surgeon (300).	3,600				3,600		5,004	
			Local Allowance (100) . . . . .	1,200				1,200		1,923	
	1	1	Military Assistant Surgeon (150) .	1,800				1,320		...	
			Staff Allowance (30) . . . . .	360				360		345	
			House-rent Allowance (75) . . . . .	900				900		545	
	4	4	Sub-Assistant Surgeons (50), 3 (40) * . . . . .	2,040				1,920		1,855	
	3	3	Local Allowance 3 (10) . . . . .	360				360		...	
	1	1	Special Allowance (25) . . . . .	300				300		...	
			Allowance for the teaching of Ophthalmology to Sub-Assistant Surgeons . . . . .	50						...	
<i>Establishment—</i>	6	6	* Nurses (60), 2 (55), 3 (50) .	3,840	10,610		10,180	3,630	9,960	2,549	9,672
			Ration Allowance 6 (20) . . . . .	1,440				1,360		900	
	1	1	Storekeeper (20) . . . . .	240				240			
	3	3	Stewards (60—8—100), (30—2—40) and (15—3—30) . . . . .	1,488				1,752			
	1	1	Compounder (12—20) . . . . .	240				240			
	26	26	Ward Attendants and Servants—Caste Ward Male Attendant (8), Caste Ward Female Attendant (8), Duffadar (12), Ward Attendants, 1st grade, 4 (10), 2nd grade 3 (9), 3rd grade 4 (8), and 4th grade 3 (7), European Ward Female Attendants 2 (6—1—9), Indian Ward Female Attendants 6 (6—1—9), Weighman (6) . . . . .	2,496	9,714		8,100	2,496	9,718	4,606	8,055
<i>Allowances—</i>			Grain Compensation Allowance . . . . .	594		600		594		608	
			Travelling Allowance . . . . .	150		100		150		...	
<i>Supplies and Services—</i>					744		700		744		606
			Diet of Patients . . . . .	20,000				15,500		18,038	
			Bedding and Clothing . . . . .	2,000				2,200		1,194	
			Medicines supplied by Military Department . . . . .	2,000				2,000		2,623	
			Country Medicines . . . . .	1,700				1,800		1,601	
			Hospital Necessaries . . . . .	2,500				3,229		1,132	
			Cost of indented Europe Stores . . . . .	200				250		192	
			Cost of locally-purchased Europe Stores . . . . .	100				150		14	
			Freight on Europe Stores . . . . .	15				15		2	
			Funeral Expenses . . . . .	250				...		...	
			Photographic Charges . . . . .		28,765		30,600	...	25,144	...	24,796
<i>Contingencies—</i>			Purchase and Repair of Furniture . . . . .	1,800				2,500		1,391	
			Hot and Cold Weather Charges . . . . .	...				...		...	
			Pay of Menials . . . . .	1,086				1,086		1,076	
			Service Postage and Telegram Charges . . . . .	70				60		60	
			Rents, Rates and Taxes . . . . .	1,000				1,000		824	
			Petty Construction and Repairs . . . . .	5				5		1	
			Purchase of Books . . . . .	100				100		120	
			Office Expenses . . . . .	840				840		806	
			Miscellaneous . . . . .	30				30		...	
			Nurses' Uniform . . . . .	180				120		120	
			Telephone Charges . . . . .	225				225		1,655	
			Cleaning Charges . . . . .	924				924		922	
			Electric Lights and Fans . . . . .	6,000				5,200		5,063	
			Repairs to Instruments . . . . .	600				600		...	
					12,860		13,036		12,690		12,038
<i>Salaries—</i>			Provision for the Establishments required for the Septic Blocks, etc. . . . .								
			Sub-Assistant Surgeon (30) . . . . .	360							
			Local allowance (10) . . . . .	120							
<i>Establishment—</i>	2		Male attendants 1 (10), 1 (9) . . . . .	228	480						
	3		Female attendants 3 (6—1—9) . . . . .	216							
	1		Laboratory attendant (12) . . . . .	144							
<i>Contingencies—</i>					588						
			Cook's mate (7) . . . . .	...							
			Sweepers 2 (4) . . . . .	...	180						
			Total . . . . .		1,248						
			For rounding . . . . .		...		...		2,156		...
			TOTAL, GOVERNMENT OPHTHALMIC HOSPITAL . . . . .		63,971		62,614		56,100		55,167

\* Gets free quarters.



DETAILED ACCOUNT No. 24B.—MEDICAL.—Hospitals and Dispensaries—*contd.*

	Numbers.			Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
	1913-1914.	1914-1915.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PRESIDENCY HOSPITALS AND DISPENSARIES— <i>contd.</i>											
V. GOVERNMENT VOLUNTARY VENEREAL HOSPITAL.											
Salaries—	1	1	Assistant Surgeon (Military) (300).	3,600		...		3,600		2,552	
			Staff Allowance (30) . . .	360		...		360		336	
			House-rent Allowance (75) . . .	900		...		900		891	
	1	1	Sub-Assistant Surgeon (50) . . .	600		...		480		420	
			Local Allowance (10) . . .	120		...		120		120	
			House-rent Allowance (8) . . .	96		...		96		96	
					5,676		5,699		5,556		5,415
Establishment—	2	2	Matron (50)*, Storekeeper (20) . . .	840		...		840		840	
	8	8	Servants and Ward Attendants (9), (8), 2 (6), Compounder (12-20), Peons 2 (7), Weighman (6) . . .	732		...		732		727	
					1,572		1,572		1,572		1,567
Allowances—			Grain Compensation Allowance . . .	180		180		180		180	
			Travelling Allowance . . .	50		27		50		...	
					230		207		230		180
Supplies and Services—			Diet of Patients . . .	4,000		...		4,000		3,876	
			Bedding and Clothing . . .	150		...		150		...	
			Medicines supplied by Military Department . . .	570		...		450		572	
			Country Medicines . . .	450		...		450		526	
			Hospital Necessaries . . .	...		...		...		...	
			Medicines not procurable at the Medical Store Depot . . .	50		...		100		7	
			Funeral Expenses . . .	5		...		5		...	
			Lime-washing Charges . . .	10		...		10		...	
					5,235		4,394		5,165		4,981
Contingencies—			Pay of Menials . . .	312		...		282		281	
			Petty Construction and Repairs . . .	5		...		5		...	
			Purchase of Books . . .	40		...		30		36	
			Purchase and Repair of Furniture. Service Postage and Telegram Charges . . .	150		...		190		375	
			Office Expenses . . .	10		...		10		10	
			Rents, Rates and Taxes . . .	450		...		404		500	
			Cleaning Charges . . .	336		...		336		335	
			Tour Charges . . .	...		...		...		4	
					1,803		1,240		1,257		1,541
			TOTAL, GOVERNMENT VOLUNTARY VENEREAL HOSPITAL . . .		14,016		13,112		13,780		13,684
MUFASSAL HOSPITALS AND DISPENSARIES.											
(i) PALLIPORT LAZARETTO HOSPITAL.											
Salaries—	1	1	Sub-Assistant Surgeon (50) . . .	600				840			
			Local Allowance (10) . . .	120				120			
					720				960		
Establishment—			Peon (5) . . .	60				60		60	
					60						
Supplies and Services—			Diet of Patients . . .	2,200				2,000			
			Bedding and Clothing . . .	120				120			
			Medicines supplied by the Military Department . . .	200				200			
			Country Medicines and Hospital Necessaries . . .	150				150			
			Funeral Expenses . . .	5				5			
			Petty Works of Construction . . .	25				25			
					2,700				2,500		
Contingencies—			Pay of Menials . . .	240				240			
			Purchase and Repair of Furniture. Tour Charges . . .	30				30			
			Service Postage and Telegram Charges . . .	5				5			
			Cleaning Charges . . .	10				10			
			Purchase of Books . . .	84				84			
			Office Expenses . . .	5				5			
				116				116			
					490				490		
			TOTAL (i) PALLIPORT LAZARETTO HOSPITAL . . .		3,970				4,010		

\* Gets free quarters.

DETAILED ACCOUNT No. 24B.—MEDICAL.—Hospitals and Dispensaries—*contd.*

	Numbers.		MUFASSAL HOSPITALS AND DISPENSARIES— <i>contd.</i>	Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
	1913-1914.	1914-1915.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(ii) UDAYAGIRI HOSPITAL.											
Salaries—	1	1	Sub-Asst. Surgn. (50) * . . . . Charge Allowance (10), Local Allowance (15), Language Allowance (2).	600 324				600 324			
Establishment—	1	1	Compounder (12-20), Agency Allowance (6) . . . . Warm Clothing Allowance . . . .	216 ...	924			216 ...	924		
Supplies and Services—			Diet of Patients . . . . Bedding and Clothing . . . . Medicines supplied by the Military Department . . . . Country Medicines . . . . Hospital Necessaries . . . .	300 40 150 50	216			220 40 150 50	216		
Contingencies—			Pay of Menials . . . . Purchase and Repair of Furniture . Service Postage and Telegram Charges . . . . Office Expenses . . . . Cleaning Charges . . . .	164 5 15 100 100	540			164 5 10 85 76	460		
TOTAL (ii) UDAYAGIRI HOSPITAL.					2,064				1,940		
(iii) AMINDIVI DISPENSARY.											
Salaries—	1	1	Sub-Asst. Surgn. (40) . . . . Charge Allowance (10) . . . .	480 120				480 120			
Establishment—	1	1	Compounder (12-20) . . . . Midwife (25) . . . .	204 300	600			204 300	600		
Allowance—			Travelling Allowance . . . .	50	504			38	504		
Supplies and Services—			Medicines supplied by the Military Department . . . .	300	50			300	38		
Contingencies—			Service Postage and Telegram Charges . . . . Office Expenses . . . . Pay of Menials . . . .	10 20 72	300			10 16 72	300		
TOTAL (iii) AMINDIVI DISPENSARY					1,02				98		
					1,556				1,540		
(iv) BHADRACHALAM HOSPITAL.											
Salaries—	1	1	Sub-Asst. Surgn. (60) . . . . Charge Allowance (10) . . . . House-rent (5) . . . . Local Allowance (10) . . . . Language Allowance (2) . . . .	720 120 60 120 24				720 120 60 120 24			
Establishment—	2	2	Compounder (20) Midwife (18) Local Allowance 2 (2) . . . .	456 48	1,044			432 48	1,044		
Supplies and Services—			Diet of Patients . . . . Bedding and Clothing . . . . Medicines supplied by the Military Department . . . . Country Medicines . . . . Hospital Necessaries . . . .	150 50 500 150	504			150 50 500 150	480		
Contingencies—			Pay of Menials . . . . Purchase and Repair of Furniture . Service Postage and Telegram Charges . . . . Office Expenses . . . . Cleaning Charges . . . .	144 30 26 70 72	850			144 30 26 70 72	850		
					342				342		
TOTAL (iv) BHADRACHALAM HOSPITAL					2,740				2,716		
(v) KUNAVARAM DISPENSARY.											
Salaries—	1	1	Sub-Asst. Surgn. (50) * . . . . Charge Allowance (10) . . . . Local Allowance (10) . . . . Language Allowance (2) . . . .	600 120 120 24				600 120 120 24			
					864				864		
Carried over . . . .					864				864		

\* Gets free quarters.

DETAILED ACCOUNT No. 24B.—MEDICAL.—Hospitals and Dispensaries—*contd.*

	Numbers.		MUFASSAL HOSPITALS AND DISPENSARIES— <i>contd.</i>	Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
	1913-1914.	1914-1915.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			(v) KUNAVARAM DISPENSARY— <i>cont.</i>								
			Brought forward . . .		864				864		
Establishment—			1 Compounder (12-20) . . .	144				144			
			Local Allowance (2) . . .	24				24			
					168				168		
Supplies and Services—			Medicines supplied by the Military Department . . .	200				200			
			Country Medicines . . .	80				80			
			Hospital Necessaries . . .								
					280				280		
Contingencies—			Purchase and Repair of Furniture, Service Postage and Telegram Charges . . .	30				30			
			Office Expenses . . .	10				10			
			Cleaning Charges . . .	125				116			
				72				72			
					237				228		
			TOTAL (v) KUNAVARAM DISPENSARY . . .		1,549				1,540		
			(vi) VENKATAPURAM DISPENSARY.								
Salaries—	1	1	Sub-Asst. Surgn. (50) . . .	600				600			
			Charge Allowance (10) . . .	120				120			
			Local Allowance (15) . . .	180				180			
			Language Allowance (2) . . .	24				24			
					924				924		
Establishment—	1		Compounder (12-20) . . .	144				204			
			Local Allowance (8) . . .	36				36			
					180				240		
Supplies and Services—			Medicines supplied by Military Department . . .	350				350			
			Country Medicines . . .	50				50			
			Hospital Necessaries . . .								
					400				400		
Contingencies—			Purchase and Repair of Furniture, Service Postage and Telegram Charges . . .	100				45			
			Office Expenses . . .	24				24			
				150				131			
					274				200		
			TOTAL (vi) VENKATAPURAM DISPENSARY . . .		1,778				1,764		
			(vii) NEW DISPENSARY AT RAYAGADA.								
Salaries—	1		Sub-Assistant Surgeon (30) . . .	360							
			Charge Allowance (10) . . .	120							
			Local Allowance (15) . . .	180							
			Language Allowance (2) . . .	24							
					684						
Establishment—	1		Compounder (12-20) . . .	144							
			Local allowance (6) . . .	72							
					216						
Contingencies—			Contingencies (including pay of menials) . . .		100						
			Total (vii) Rayagada Dispensary . . .		1,000				1,000		
			(viii) NEW DISPENSARY AT GAZILBADI.								
Salaries—	1		Sub-Assistant Surgeon (30) . . .	360							
			Charge Allowance (10) . . .	120							
			Local Allowance (15) . . .	180							
			Language Allowance (2) . . .	24							
					684						
Establishment—	1		Compounder (12-20) . . .	144							
			Local Allowance (6) . . .	72							
					216						
Contingencies—			Contingencies (including pay of menials) . . .		100						
			Total (viii) Gazilbadi Dispensary . . .		1,000						

## DETAILED ACCOUNT No. 24B.—MEDICAL.—Hospitals and Dispensaries.

	GRANTS TO HOSPITALS AND DISPENSARIES.	Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Contributions—	CONTRIBUTION TO MUNICIPAL DISPENSARIES.								
	Contribution to Municipalities for Hospitals and Dispensaries including net contribution of 5 per cent. on account of Medical Subordinates.	11,000		18,000		11,000		10,043	
	TOTAL, CONTRIBUTION TO MUNICIPAL DISPENSARIES .		11,000		18,000		11,000		10,043
	CONTRIBUTION TO LOCAL FUNDS FOR HOSPITALS AND DISPENSARIES AND PAY OF MEDICAL SUBORDINATES . .		46,000		45,500		42,000		47,371
	CONTRIBUTION TO PRIVATE HOSPITALS AND DISPENSARIES.								
	Lawrence Memorial School, Lovedale— Pay of Apothecary (300), Staff Allowances (30).	3,930				3,960			
	St. Bartholomew's Hospital— Society of Voluntary Subscriptions contributed by Government . . . . .	3,500				3,500			
	Pay of Apothecary . . . . .	1,500				1,500			
	Medicines and Hospital Necessaries . . . . .	340				340			
	Postage (20) and other Contingencies (Purchase of Country Articles 20) . . . . .	40				40			
	Sir Ramaswami's Lying-in Hospital— Apothecary . . . . .	3,960				3,960			
	House-rent Allowance . . . . .	900				900			
	Sub-Assistant Surgeon . . . . .	936				936			
	Batta to Patients . . . . .	300				300			
	Victoria Geste and Gosha Hospital . . . . .	1,000				11,000			
	Civil Hospital, Vizagapatam— For Clinical Training to Students of Medical School . . . . .	2,000				2,000			
	Lepet Asylum, Calicut, Saluru, Bapatla and Mangalore . . . . .	5,300			65,000	5,100			20,857
	Union Mission tuberculosis Sanatorium at Madanapalle . . . . .	4,000				...			
	Lump grant for hospitals for women and children . . . . .	80,000				20,000			
	For rounding . . . . .	...				1,150			
	TOTAL, CONTRIBUTION TO PRIVATE HOSPITALS AND DISPENSARIES .		1,16,736			52,886			
	CONTRIBUTION TOWARDS MOIETY OF COST OF MEDICINES FOR THE USE OF THE NATIVE INFIRMARY, THE GEORGETOWN DISPENSARY AND RAJA SIR RAMASWAMI MUDALIYAR'S LYING-IN HOSPITAL, MADRAS . . . . .		2,000			2,000			

## DETAILED ACCOUNT No. 24C.—MEDICAL.—Sanitation and Vaccination.

SUMMARY.	Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MALARIA BOARD . . . . .	3,49,500		2,09,800		40,500		69,718	
SANITARY BOARD . . . . .	4,230		3,200		2,990		4,871	
GENERAL BRANCH . . . . .	64,800		31,580		56,600		28,882	
SANITARY BRANCH . . . . .	56,400		28,000		31,800		27,483	
VACCINATION BRANCH . . . . .	1,04,000		1,07,000		1,03,400		1,07,097	
THE KING INSTITUTE OF PREVENTIVE MEDICINE— VACCINE SECTION . . . . .	13,500		4,780		22,900		8,465	
Lump provision on account of Reserve Sanitary Inspectors and Asst. Surgeons for adopting remedial measures in connection with Cholera Epidemics in the mufassal . . . . .	...		...		12,000		...	
Contribution for Sanitary purposes . . . . .	3,840		4,140		3,840		3,764	
For rounding . . . . .	30				30			
TOTAL . . . . .		5,96,300		3,88,500		2,74,000		2,49,700

## DETAILED ACCOUNT No. 24C.—MEDICAL.—Sanitation and Vaccination.

	Numbers.		DETAILS.	Budget Estimate, 1914-1915.		Revised Estimate, 1912-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.		
	1913-191	1914-1915.		Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
MALARIA BOARD.												
Salaries—	1	1	Senior Medical Officer (700—850)	10,200	}	27,300	950	9,300	}	26,542		
	1	1	Assistant Surgeon (100) + Special Allowance (100)	2,400				2,400				
	1	1	Sub-Assistant Surgeon 80 + Special Allowance (50)	1,560				1,140				
			House-rent Allowance (75) and (8). Exchange Compensation Allowance.	996 638				581				1,193
Establishment—	1	1	Overseer-Draftsman (45)	540	15,791	29,500		13,421	}	3,781	27,735	
	2	2	Clerk (30), Typist 1 (25-1-35)	672			360	660				
	2	2	Peons 1 (9), 1 (7).	192			192	192				
Allowances—			Grain Compensation Allowance	200	1,404	2,800		1,212	}	3,781		
			Travelling Allowance of Officers	3,500	}	4,000		200				364
			Travelling Allowance of Establishment	1,500				5,000				1,107
Supplies and Services—			Apparatus	3,000	5,200	4,300		2,000	}	855	2,326	
			Repair and Carriage of Tents	1,000			3,000	1,000				4,550
			Cost of Medicines and Instruments	...								191
Contingencies—					4,000	400		4,000			4,741	
			Purchase and Repair of Furniture.	181				350		318		
			Tour Charges	500				1,000		68		
			Rents, Rates and Taxes	1,680				1,680		1,680		
			Service Postage and Telegram Charges	300				500		48		
			Office Expenses	100				100		168		
			Pay of Menials	410				568		335		
			Purchase of books	200				200		112		
			Hot and Cold Weather Charges	156				100		6		
			Miscellaneous	175				169		255		
					3,702		2,100		4,667		2,985	
			Contribution to District Boards	...			70,700				28,000	
			Grants for Anti-malarial operations	3,20,000			1,00,000				150	
			Lump Provision for the investigation of malaria in the Presidency.	...	3,20,000				10,000			
			Deduct—Probable Savings	...	600							
TOTAL, MALARIA BOARD.					3,49,500		2,09,800		40,500		69,718	
SANITARY BOARD.												
Salary—	1	1	Secretary (Local Allowance of Rs. 100 per mensem)	1,200		1,200		1,200		1,200		
Establishment—	2	3	Clerks (60-3-90), (35-14-50) and (20-1-50)	1,380	}	1,158		840	}	936		
	1	2	Peon (8) and (12)	240				96				
Allowances—			Grain Compensation Allowance	72	2,820	60	2,358	54	2,136	54	2,136	
			Travelling Allowance of Establishment	...		20		...		...		
Contingencies—					72		80		54		54	
			Purchase and Repair of Furniture.	100				50		48		
			Printing of Type Designs	800				500		1,694		
			Tour Charges	50				30		26		
			Purchase of Books	50				50		...		
			Service Postage and Telegram Charges	300				150		395		
			Office Expenses	40				20		18		
			Miscellaneous	...				...		...		
					1,340		762		800		2,181	
		Deduct—Probable Savings For rounding		2								
TOTAL, SANITARY BOARD					4,230		3,200		2,990		4,371	
GENERAL BRANCH.												
Salaries—	1	1	Sanitary Commissioner (1,500—60—1,800)	19,440		21,175		18,720		18,060		
	1	1	Deputy Sanitary Commissioner and Inspector of Vaccination (850)	10,200		5,865		10,200		8,447		
			House-rent Allowance of Deputy Sanitary Commissioner (75)	900		715		900		718		
			Exchange Compensation Allowance.	1,852		1,725		1,808		1,657		
					32,392		29,480		31,628		28,882	
		Carried over		32,392		29,480		31,628		28,882		

DETAILED ACCOUNT NO. 24C.—MEDICAL.—Sanitation and Vaccination—*contd.*

	Numbers		GENERAL BRANCH— <i>cont.</i>	Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
	1913-1914.	1914-1915.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			Brought forward .		32,392		29,480		31,628		28,882
<i>Salaries—</i>	...	2	Provision for Additional Deputy Sanitary Commissioners and their Establishments . . . . .	...							
			Deputy Sanitary Commissioners 2 (600) . . . . .	14,400							
<i>Establishment—</i>	...	18	Clerks 3 (45), 3 (25) 3 (20)—1—25, Attenders and Muchi 3 (10) and Peons 6 (7) . . . . .	4,104	14,400						
<i>Allowances—</i>			Grain Compensation Allowance . . . . .	...	4,104		2,100		25,000		
			Travelling Allowance of Officers . . . . .	...							
			Travelling Allowance of Establishment . . . . .	...							
<i>Contingencies—</i>			Contingencies . . . . .	...	6,000 8,000						
			For rounding . . . . .		32,504 96				28		
			TOTAL GENERAL BRANCH . . . . .		64,800		31,580		56,600		28,882
			SANITARY BRANCH.								
<i>Establishment—</i>	1	1	Manager and Assistant (200)	2,400				2,400			
	11	11	Clerks 1 (100), 1 (65), 1 (60), 2 (50), 1 (40), 1 (35), 2 (30), 2 (20), Typists (20-1-50) and (20-1-35) . . . . .	6,000 600				6,000 360			
	6	6	Muchi 1 (12); Peons 1 (10), 2 (8), 2 (7) . . . . .	624				624			
	2	3	Attenders 1 (11), 2 (10) . . . . .	372				252			
	1	1	Temporary Clerk (40) (for Plague duty) . . . . .	480		10,960		480		10,643	
	1	1	Temporary Clerk (20) on account of Malaria Board . . . . .	240				240			
	1	...	Watchman (7) . . . . .	...				84			
	2	2	Temporary Clerks 2 (20) for 3 months for annual Sanitary Report Work . . . . .	120	10,836			120			
									10,560		10,643
<i>Allowances—</i>			Grain Compensation Allowance . . . . .	300		375		300		332	
			Travelling Allowance of Officers . . . . .	8,000		4,500		8,000		5,928	
			Travelling Allowance of Establishment . . . . .	1,500		1,325		1,500		1,455	
<i>Supplies and Services—</i>			Purchase, Repair and Carriage of Tents . . . . .	300	9,800		6,200	300	9,800		7,715
			Scientific Instruments and Apparatus, etc. . . . .	500				500		22	
			Mounting Maps . . . . .	10				10		...	
			Sanitary Arrangements during Festivals . . . . .	900				900		...	
					1,710		1,400		1,710		22
<i>Contingencies—</i>			Pay of Menials . . . . .	306				168		244	
			Purchase and Repair of Furniture . . . . .	300				300		994	
			Service Postage and Telegram Charges . . . . .	3,000				3,000		2,359	
			Rents, Rates and Taxes . . . . .	3,600				3,600		3,600	
			Purchase of Books . . . . .	200				200		152	
			Hot and Cold Weather Charges . . . . .	314				200		318	
			Tour Charges . . . . .	1,000				1,000		624	
			Telephone Charges . . . . .	250				240		241	
			Office Expenses . . . . .	500				500		215	
			Miscellaneous . . . . .	500				500		274	
			Cleaning Charges . . . . .	90				72		82	
					10,060		9,440		9,780		9,103
			For rounding . . . . .		32,406 6				31,850 50		
			Carried over . . . . .		32,400		28,000		31,800		27,483

DETAILED ACCOUNT No. 24C.—MEDICAL.—Sanitation and Vaccination—contl.

Vide APPENDIX C, PAGE 280.

Numbers.			Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SANITARY BRANCH—cont.										
Brought forward				32,400		28,000		31,800		27,483
Reserve Sanitary Staff for Cholera Duty.										
Salaries—	2	Assistant Surgeons (100)	2,400							
	2	Allowances for loss of Private Practice.	1,800							
				4,200						
Establishment—	20	Inspectors (45)	10,800							
				10,800						
Allowances—		Travelling Allowance	...							
				4,400						
Supplies and Services—		Camp Equipment.	590							
		Medicine Chests	110							
				700						
Contingencies—		Pay of Menials	2,700							
		Contingencies	1,200							
				3,900						
Total				24,000						
Total Sanitary Board				56,400		28,000		31,800		27,483
VACCINATION BRANCH.										
Establishment—	85	85	Deputy Inspectors of Vaccination 24 (70), 25 (60), 36 (40)	55,440		56,400		55,440		56,207
			Local Allowance 7 (15)	1,260		1,400		1,260		1,457
				56,700				56,700		
Deduct—Pay of 5 Deputy Inspectors of Vaccination 3 (70), 2 (60) shown under Vaccine Section of the King Institute (p. 176)				3,960				3,960		
				52,740				52,740		
	80	80	Peons of Deputy Inspectors of Vaccination 80 (7)	6,720		6,500		6,720		6,636
			Local Allowance 7 (1)	84				84		
				59,544				59,544		
Establishment—	15	15	Ganjām Agency Tracts.							
			Vaccinators 4 (15—20), 8 (10—15), 3 (7½—10)	2,280				2,370		
			Vizagapatam Agency Tracts.							
	2	3	Vaccinators (10), 2 (15)	480				240		
			Gōdāvari Agency Tracts.							
	6	6	Vaccinators 2 (18), 4 (10)	912		2,400		912		3,153
			Local Allowance 6 (3)	216				216		
South Canara.										
Vaccination Allowance to a Fourth-grade Civil Hospital Assistant attached to Amindivi Islands (10).				120				120		
Royal Bonus				...	4,008		...	3,858		304
Allowances, etc.—			Grain Compensation Allowance	1,700		1,600		1,000		1,708
Travelling Allowance of Deputy Inspectors and their Peons and Vaccinators in the Agency Tracts and Amindivi Islands				30,144		30,700		30,000		29,849
					31,844			31,000		31,557
Contingencies—			Cost of Lymph							— 9
			Purchase of Books							10
			Purchase and Repair of Furniture							266
			Cleaning Charges							149
			Hot and Cold Weather Charges							1
			Tour Charges		8,616	8,000		9,000		4,565
			Service Postage and Telegram Charges.							1,630
			Rents, Rates and Taxes							44
			Office Expenses							948
			Miscellaneous							179
										7,783
					1,04,012			1,03,402		
					12			2		
For rounding										
TOTAL, VACCINATION BRANCH				1,04,000		1,07,000		1,03,400		1,07,097



DETAILED ACCOUNT No. 24C.—MEDICAL.—Sanitation and Vaccination—*contd.*

Numbers.				Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
1913-1914.	1914-1915.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
THE KING INSTITUTE OF PREVENTIVE MEDICINE.											
VACCINE SECTION.											
Salaries—	1	1	Assistant Director (Assistant Medi- cal Officer) (900)	10,800		10,355		10,800		9,871	
			Exchange Compensation Allowance.	675		647		675		617	
	1	1	Military Assistant Surgeon, III Grade (110)	1,320		...		1,320		...	
			Local Allowance (100)	1,200		...		1,200		...	
			Houses-rent for Assistant Director (75)	900		700		...		...	
Establishment—	5	5	Deputy Inspectors of Vaccination 3 (70), 2 (65), transferred from Vaccination Department, for duty in the Institute (p. 175)	3,960	14,895		11,702	3,960	13,995		10,468
	1	1	Manager (80—4—100), (Biennial).	1,008				960			
	1	1	Accountant (60—3—75)	756				864			
	1	1	First Clerk (35—2—45)	468				540			
	1	1	Second do. (25—2—35)	420				420			
	1	1	Third do. (20—1—25)	234				288			
	1	1	Fourth do. (15—1—20)	192				228			
	3	3	Peons (7)	252				252			
	1	1	Sergeant (European), (45—6—75) and Personal allowance (15) (Has free quarters)	1,080				900			
	5	5	Shed-keepers 4 (20), (16)	1,152				1,200			
	1	...	Oil Engine Driver (12), cost	...				108			
	1	1	Gas Engine Driver (15), $\frac{1}{2}$ cost	15				22			
	1	1	Mechanic (45—6—75), $\frac{1}{2}$ cost	300				360			
	1	...	Fireman (10—1—15), $\frac{1}{2}$ cost.	...		6,954		60		6,853	
	1	1	Mechanic for refrigerating plants (100—5—150) $\frac{1}{2}$ cost on Rs. 110.	660				630			
	3	3	Drivers for refrigerating plants (20), (18), (16), $\frac{1}{2}$ cost	324				324			
	3	3	Oilers (11), $\frac{1}{2}$ cost	198				198			
RESERVE CATTLE DEPOT.											
	1	1	Pensioned European Soldier (45—5—75).	540				540			
DOME CATTLE DEPOT.											
	1	1	Overseer (15)	180	11,769			180			
Allowances—			Grain Compensation Allowance	200		300	6,954	200	11,974	280	6,853
			Travelling Allowance of Establish- ment	250	450	50		250	450	171	451
Supplies and Services—			Cost of indented Europe Stores				350		450		
			Purchase of Stores, Apparatus and Scientific Instruments, etc.	8,000				8,000		1,310	
			Freight on Europe Stores							5,687	
			Cost of Boxes and Receptacles for Vaccine	1,000				1,000		135	
			Cost of Calves including Transport.	40,000				40,000		...	
			Feeding Charges of Calves	5,000				5,000		18,932	
			Stores for Water Works	500				600		1,523	
			Do. for Gas Works	200				200		397	
			Petty Construction and Repairs	200				200		108	
					51,900		24,180		55,000		28,092
Contingencies—			Pay of Menials and Local Allo- wance	2,498				2,295		2,082	
			Purchase and Repair of Furniture	100				100		49	
			Hot and Cold Weather Charges	80				70		80	
			Tour Charges	50				50		37	
			Service Postage and Telegram Charges	2,500				2,500		2,327	
			Telephone Charges	155				155		155	
			Purchase of Books	50				50		...	
			Cleaning Charges	100				100		80	
			Office Expenses	750				750		722	
			Miscellaneous	100	6,383		6,190	100	6,170	13	5,545
					88,397		49,376		87,589		51,420
			Deduct—Probable Savings		30,397		...		20,189		...
			Deduct—Recoveries on account of Building and Working Expenses of King Institute—								
			From District Boards		40,000		40,170		40,000		38,467
			„ Municipalities		4,500		4,426		4,500		4,497
			TOTAL, VACCINE SECTION		13,500		4,780		22,900		8,465



## DETAILED ACCOUNT No. 24D.—MEDICAL.—Grants for Medical Purposes.

				Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
SUMMARY.				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
EXPENSES IN CONNECTION WITH THE BUBONIC PLAGUE . . . . .				82,500		72,200		87,800		89,919	
Grant to the Provincial Committee of the Countess of Dufferin's Fund . . . . .				...		12,000		12,000		12,000	
Cost of Lancets for the Treatment of Snake-bites . . . . .				...		...		...		1	
Pasteur Institute, Southern India, Coonoor . . . . .				28,000		24,500		28,000		22,042	
Contribution in aid of St. John's Ambulance Association . . . . .				...		845		...		...	
Grants to District Medical Libraries . . . . .				...		...		...		618	
Charges in connection with the investigation of Kala Azar . . . . .				700		4,755		6,400		(c) 13,774	
Charges in connection with Stegomyia Survey of the Ports of Madras, Negapatam and Tuticorin . . . . .				...		(a) .		3,000		...	
TOTAL . . . . .					1,11,200		1,14,300		1,37,200		1,38,354

	Numbers.		DETAILS.								
	1913-1914.	1914-1915.									
EXPENSES IN CONNECTION WITH THE BUBONIC PLAGUE.											
Salaries—			Gazetted Medical Officers including Assistant Surgeons, etc. . . . .	11,640		11,851		10,410		(b) 12,583	
			Subordinate Medical Officers including Sanitary Inspectors . . . . .	12,017		6,515		15,852		8,805	
			Plague Allowance . . . . .	8,272		6,318		8,844		7,556	
			House-rent Allowance . . . . .	872		855		834		863	
			Fees to Port Health Officers . . . . .	30		30		90		...	
			Lump Provision . . . . .	3,000		...		3,200		...	
					35,831		25,569		39,230		20,807
Establishment—			Matrons and Nurses . . . . .	4,680		3,660		3,600			
			Boarding Allowance to Nurses . . . . .	540		250		660			
			Clerks, Engine Drivers and Store-keeper, etc. . . . .	7,731		7,363		10,052		23,404	
			Ward Attendants and Servants including Watchers and Peons, Boatmen, etc. . . . .	13,662		12,369		12,238			
Allowances—					26,613		23,582		26,550		23,404
			Grain Compensation Allowance . . . . .	1,992		1,855		1,899		1,759	
			Travelling Allowance of Officers . . . . .	1,955		1,804		2,035		2,408	
			Travelling Allowance of Establishment . . . . .	835		769		677		1,023	
Supplies and Services—					4,782		4,428		4,611		5,190
			Petty Construction and Repairs . . . . .	3,483		3,870		4,888		5,912	
			Cost of Stationery . . . . .	...		3		...		794	
			Dieting Charges . . . . .	692		686		1,382		276	
			Cost of Instruments, Medicines (including Syringes) and Disinfectants (including Serum) . . . . .	2,940		4,935		1,480		15,408	
			Hospital Clothing and Bedding . . . . .	135		135		185		4	
			Other Hospital Equipment and Necessaries . . . . .	125		50		115		34	
			Funeral Expenses and Railway Passage . . . . .	85		80		80		44	
					7,460		9,759		8,130		22,472
			Tour Charges . . . . .	150		90		1,507		129	
Contingencies—			Service Postage and Telegram Charges . . . . .	2,280		3,265		2,010		4,100	
			Rents, Rates and Taxes . . . . .	...		400		...		476	
			Purchase and Repairs to Furniture . . . . .	371		195		416		138	
			Office Expenses . . . . .	4,517		3,067		8,676		1,962	
			Miscellaneous . . . . .	3,514		4,050		...		3,727	
					10,832		11,067		12,609		10,532
Special Charges—			Contributions to Private Hospitals . . . . .	30		130				155	
					30		130		30		155
			Deduct—Recoveries . . . . .		85,548		74,535		91,160		91,560
			For rounding . . . . .		3,035		2,335		3,390		1,641
TOTAL EXPENSES IN CONNECTION WITH THE BUBONIC PLAGUE . . . . .					82,500		72,200		87,800		89,919
Pasteur Institute, Coonoor.											
Salaries—			Grant from Imperial and Provincial Funds . . . . .		7,000		7,000		7,000		7,000
	1	1	Director (1,150) . . . . .	13,800		9,579		13,800		9,600	
	1	1	Assistant Director, Grade Pay (650). . . . .	7,800		5,400		5,400		5,162	
			Exchange Compensation Allowance . . . . .	1,350		937		1,200		923	
			Deduct—Probable Savings . . . . .	2,550				2,231			
					20,400		15,916		18,169		15,685
			Charges borne by Provincial Funds in the first instance and subsequently recovered from the funds of the Institute—								
	1	1	Assistant Director, Staff Salary (400) . . . . .	4,800		4,190		4,200		1,975	
			Exchange Compensation Allowance . . . . .	300		262		262		123	
			Deduct—Probable Savings . . . . .					1,116			
Carried over . . . . .				5,100	27,400	4,452	22,916	3,346	25,169	2,098	22,685

(a) Transferred to Malaria Board.

(b) Includes Rs. 60 on account of Exchange Compensation Allowance. (c) Includes Rs. 660 on account of Exchange Compensation Allowance.

DETAILED ACCOUNT No. 24D.—MEDICAL.—Grants for Medical Purposes—contd.

Numbers.			Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
1913-1914.	1914-1915.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		PASTEUR INSTITUTE, COONOOR.								
		Brought forward . . . . .	5,100	27,400	4,452	22,916	3,346	25,169	2,098	22,688
		Assistant Surgeon (100) . . . . .	...		...		...		...	
		Local Allowance (100) . . . . .	...		...		...		...	24
		House Rent Allowance . . . . .	...		...		...		...	942
2	2	Sub-Assistant Surgeons (60), (40) . . . . .	1,200		1,230		1,200		...	575
2	2	Local Allowance (30), (20) . . . . .	600		600		600		...	114
2	2	Warm Clothing Allowance (5), (5). . . . .	120		120		120		...	25
		Royal Bonus . . . . .	...		...		...		...	
				7,020		6,402		5,266		3,72
		Travelling Allowance of officers . . . . .	600		520		1,500		515	
		Travelling allowance of establish- ments. . . . .			300		...		78	
		Contingencies . . . . .	...	600		820		1,500	...	148
		Other purpose . . . . .	...						...	74
				35,020		30,138		31,935		27,15
		Deduct—Recovery from the Funds of the Institute . . . . .		7,020		5,638		3,952		5,11
		For rounding . . . . .		...				17		
		TOTAL, PASTEUR INSTITUTE, COONOOR . . . . .		28,000		24,500		28,000		22,01

DETAILED ACCOUNT No. 24E.—MEDICAL.—Medical Schools and Colleges.

		Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
SUMMARY.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MEDICAL COLLEGE . . . . .			2,31,398		2,09,909		2,16,800		2,25,811
MEDICAL SCHOOLS—									
ROYAPURAM . . . . .		29,536				30,055			
TANJORE . . . . .		18,206				17,176			
VIZAGAPATAM . . . . .		22,507				20,305			
			70,249		68,591		67,536		65,611
			2,620		2,000		2,120		1,611
MINOR SANITARY ENGINEERING CLASS . . . . .									
For rounding . . . . .			67				56		
TOTAL . . . . .			3,04,200		2,80,500		2,86,400		2,93,111

Salaries—	Numbers.		DETAILS.						
	1913-1914.	1914-1915.							
			MEDICAL COLLEGE.						
	1	1	Principal (150)	1,800		2,022		1,800	1,930
	6	6	* Professors of Medicine, Surgery, Anatomy, Ophthalmology, Physiology and Midwifery, 2 (1,650), 1 (1,500), 2 (1,150), (1,050)	97,800				1,03,200	
	1	1	Professor, Dental Surgery (400)	4,800				4,800	
	5	5	Professors of Medical Jurisprudence, Biology, Pathology, Materia Medica, Hygiene and Bacteriology 5 (200)	13,000		1,43,800		12,000	1,51,101
	9	10	Assistant Professors 2 (400), 6 (150), 2 (100)	22,800				20,400	
	...	...	Teaching Allowance for nine Assistants 9 (100)	10,800				9,600	
	...	...	Teaching Allowance for one Assistant to Professor of Pathology	...				100	
	...	...	House-rent Allowance for an Assistant (75)	900		1,800		900	1,298
	1	1	Lecturer on Experimental Physics (100)	1,200				1,200	
	1	1	Teaching Allowance to the Deputy Superintendent, Lunatic Asylum, for Lectures on Mental Diseases (40)	480		2,280		480	2,580
	1	1	Lecturer on Midwifery to junior students (100) for 9 months in the year	900				900	
	6	2	Assistant Demonstrators for 9 months for Anatomy 2 (150)	2,700				2,700	
	1	...	Temporary Anatomist for one month	...				...	
	3	3	Assistant Demonstrators for 3 months for Physiology 2 (50), Bacteriology 1 (50)	450		2,940		450	2,243
	3	3	Honorarium for Assistant Demonstrators of Biology 3 (30)	90				90	
	1	1	Honorarium for the Lecturer on Botany	400				400	
			Carried over	1,57,120		1,52,842		1,59,020	1,59,152

\* The Resident Medical officer and Joint Resident Medical officer, General Hospital, and the Superintendent, Maternity Hospital, have free quarters.

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DETAILED ACCOUNT No. 24E.—MEDICAL.—Medical Schools and College—*contd.*  
(*Vide* APPENDIX C, PAGE 280.)

	Numbers.			Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
	1913-1914.	1914-1915.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			MEDICAL COLLEGE— <i>contd.</i>								
			Brought forward .	1,57,120		1,52,842		1,59,020		1,59,152	
	1	1	Honorarium for the Professor of Hygiene .	700				700		700	
	1	...	Medical Graduate for the Pathological Museum for 6 months (50). Exchange Compensation Allowance.	6,225		6,018		300		6,567	
			Allowance for Assistant Professors for the Teaching of Visceral Anatomy, Bacteriology and Medical Jurisprudence to Sub-Assistant Surgeons .	410		...		...		...	
			Deduct—Probable Savings .	150				1,100			
Establishment—	1	1	Head Clerk (50—5—75) .	840	1,64,305		1,58,860	780	1,65,483		1,66,419
	1	1	Draftsman (60) .	720				720			
	1	1	Gymnastic Instructor (25) .	300				300			
	1	1	Librarian (30—2—50) .	456				432			
	1	1	Clerk (25—2—35) .	420				396		5,042	
	1	1	Typist (20—1—25) .	252				240			
	17	17	Servants (20), (18), 2 (15), (10—1—20), (12—1 (biennial)—15), 7 (12), 2 (10), 2 (8) .	2,640				2,340			
			Royal Bonus .	...				...			
Allowances—			Grain Compensation Allowance .	396	5,628		5,625	396	5,508	343	5,042
			Travelling Allowance .	400		200		400		420	
Supplies and Services—			Library Allowance .	21,500	796	1,200	596	1,200	796	1,190	763
			Instruments and Chemicals .	23,850		23,700		23,700		25,680	
			Cost of Indented Europe Stores .	...		100		...		7,207	
			Training of Sanitary Inspectors .	10		20		20		6	
			Remuneration to Examiners .	1,950		1,950		1,950		1,950	
			Scholarships to Europeans and Eurasians .	2,175		1,780		3,000		2,020	
			Laboratory and other Charges .	1,000		800		900		921	
			Freight Charges .	350		300		300		499	
Contingencies—			Pay of Menials .	2,238	50,835		29,850	2,238	31,070	2,231	39,373
			Cleaning Charges .	156				156		161	
			Purchase and Repair of Furniture .	1,500				1,500		6,709	
			Service Postage and Telegram Charges .	180				180		149	
			Rents, Rates and Taxes .	3,200				7,800		3,141	
			Hot and Cold Weather Charges .	10				10		73	
			Telephone Charges .	150				150		150	
			Office Expenses .	1,000				900		1,172	
			Miscellaneous .	100				100		56	
			Electric Lights and Fans .	1,080				1,080		379	
			Materials for Anatomical Museum .	...				...		...	
			Installation of Inter-Communication Telephones .	...				...		...	
			Maintenance of Inter-Communication Telephones .	70				...		...	
			Tour Charges .	...				...		...	
			Maintenance of James .	150				...		...	
			For rounding .		9,834		14,978		13,914 29		14,221
			TOTAL .		2,31,398		2,09,909		2,16,800		2,25,818
			MEDICAL SCHOOLS.								
			RAYAPURAM.								
Salaries—	1	1	Teaching Allowance for Superintendent (200) .	2,400				2,400			
	1	1	Assistant Superintendent and First Instructor (150) .	1,800				1,800			
			Teaching Allowance for First Instructor (100) .	1,200				1,200			
	2	2	Instructors on Rs. 150 each .	3,600				2,400			
			Teaching Allowance for the above at Rs. 30 each .	720				720			
	3	3	Teaching Allowance for part-time Instructors on an allowance of Rs. 50 each .	1,800				1,800			
	2	2	Temporary Instructors on an allowance of Rs. 20 each for 9 months only .	360				360			
	1	1	Gymnastic Instructor (20—1—25) .	300				300			
			Carried forward .		12,180				10,980		
					12,180				10,980		

DETAILED ACCOUNT No. 24E.—MEDICAL.—Medical Schools and College—*contd.*  
(Vide APPENDIX C, PAGE 280.)

	Numbers.			Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
	1913-1914.	1914-1915.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MEDICAL SCHOOLS— <i>contd.</i>											
RAYAPURAM— <i>contd.</i>											
			Brought forward		12,180			10,980			
Establishment—	1	1	Head Clerk (25—1—35)	384				372			
	1	1	Assistant Clerk (20—1—25)	264				252			
	4	4	Servants 1 (12), 1 (10), 2 (8)	456				456			
			Royal Bonus	...				...			
					1,104				1,080		
Allowances—			Grain Compensation Allowance	200				200			
			Travelling Allowance	100				100			
					300				300		
Supplies and Services—			Stipends of Civil Pupils	3,000				4,374			
			Stipends, etc., of Madras-Burma Pupils	6,000				6,778			
			Stipends of Burmese Pupils	...				...			
			Books for Civil Medical Pupils	1,362				1,104			
			Furniture and Fittings	200				200			
			Instruments and Chemicals	1,540				1,540			
			Library Allowance	400				400			
			Cost of Indented Europe Stores	...				...			
			Freight on Europe Stores	50				50			
						12,552				14,446	
Contingencies—			Contingencies and Miscellaneous	3,400				3,249			
									3,249		
			Maintenance of game	50	3,450						
		Deduct. Probable Savings		50							
		Total		29,536					30,055		
TANJORE.											
Salaries—	1	1	Teaching Allowance for Superintendent (150)	1,800				1,800			
	1	1	Teaching Allowance for Assistant Superintendent and First Instructor (100)	1,200				1,200			
	3	3	Teaching Allowance for part-time Instructors 3 (30)	1,080				1,080			
			X-Ray Allowance (20)	240				240			
	1	1	Gymnastic Instructor (15) (A)	180				180			
Temporary.											
Establishment—	1	1	Instructor (100)	1,200				1,200			
			Teaching Allowance for the above Instructor (30)	360				360			
					6,060				6,060		
	1	1	Clerk (20)	240				240			
	4	4	Servants 1 (10), 3 (7)	372				372			
			Royal Bonus	...				...			
					612				612		
Allowances—			Grain Compensation Allowance	84				84			
			Travelling Allowance	300				300			
					384				384		
Supplies and Services—			Stipends of Civil Pupils	4,131				4,329			
			Stipends, College Fees and Book Allowances of Hospital Assistant Pupils—								
			Madras-Burma Pupils	3,512				2,924			
			Burmese Pupils	1,840				1,317			
			Books for Civil Pupils	200				200			
			Furniture and Fittings	1,000				1,000			
			Instruments, Chemicals, etc.	200				100			
			Library Allowance	...				...			
			Cost of Indented Europe Stores	...				...			
			Freight on Europe Stores	...				...			
					10,890				9,870		
Contingencies—			Contingencies and Miscellaneous	260				250			
					260				250		
		Total		18,206					17,176		

DETAILED ACCOUNT No. 24E.—MEDICAL.—Medical Schools and Colleges—*contd.*

(Vide APPENDIX C, PAGE 280.)

	Numbers.			Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
	1913-1914.	1914-1915.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MEDICAL SCHOOLS— <i>contd.</i>											
VIZAGAPATAM.											
Salaries—	1	1	Teaching Allowance for Superintendent (150)	1,800				1,800			
	1	1	Teaching Allowance for Assistant Superintendent and First Instructor (100)	1,200				1,200			
	4	4	Instructors (150), 3 (100) each	5,400				4,800			
			Teaching Allowance for the above Instructors 4 (30)	1,440				1,440			
			X-Ray Allowance (20)	240				240			
Establishment—	1	1	Clerk (20—1—25)	252	10,080			240	9,480		
	6	5	Servants 1 (10), (7), 3 (6)	420				492			
			Royal Bonus	...				...			
Allowances—			Grain Compensation Allowance	84	672			84	732		
			Travelling Allowance	953				968			
Supplies and Services—			Stipends of Civil Pupils	5,004	1,037			3,690	1,052		
			Stipends, College Fees and Book Allowances of Hospital Assistant Pupils—								
			Madras-Burma Pupils	1,900				1,829			
			Burmese Pupils	...				...			
			Books for Civil Pupils	1,556				1,064			
			Furniture and Fittings	500				700			
			Instruments, Chemicals, etc.	1,000				1,000			
			Library Allowance	200				200			
			Cost of Indented Europe Stores	...				...			
			Freight on Europe Stores	...	10,160			...	8,483		
Contingencies—			Contingencies and Miscellaneous	558	558			558	558		
			TOTAL		22,507				20,305		
MINOR SANITARY ENGINEERING CLASS.											
Salaries—			Honorarium for the Lecturer on Minor Sanitary Engineering	650				650			
			Honorarium for the Assistant Instructor	225				225			
			Honorarium for the Lecturer for the training of Vaccinators	180				180			
			Honorarium for the Lecturer in Hygiene	400				...			
Supplies and Services—			Cost of Models, Diagrams, etc.	325				375			
Contingencies—			Cost of Indented Europe Stores	150				150			
			Freight on Europe Stores	100				125			
			Purchase and Repair of Furniture.	325				225			
			Purchase of Books	225				150			
			Office Expenses	30				30			
			Miscellaneous	10				10			
			Tour Charges								
			TOTAL		2,620		2,000		2,120		1,665

## DETAILED ACCOUNT No. 24F.—MEDICAL.—Lunatic Asylum.

SUMMARY.				Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
LUNATIC ASYLUMS—											
MADRAS	:	:	:	1,44,076				1,34,198			
CALICUT	:	:	:	14,715				14,250			
VIZAGAPATAM	:	:	:	10,693				10,445			
				1,69,484				1,58,893			
			For rounding	16				7			
			TOTAL		1,69,500		(a) 1,60,300	1,58,900		(b) 1,55,626	

(a) Includes Rs. 640 on account of Exchange Compensation Allowance. (b) Includes Rs. 609 on account of Exchange Compensation Allowance.

## DETAILED ACCOUNT No. 24F.—MEDICAL.—Lunatic Asylum—contd.

	Numbers.		LUNATIC ASYLUMS.	Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
	1913-1914.	1914-1915.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			MADRAS.								
Salaries—	1	1	Superintendent, Madras (850)	10,200				10,200			
	1	1	Assistant Surgeon, Military (150)	1,800				3,600			
			Staff Allowance (50)	600				900			
			House-rent Allowance	...				...			
	1	1	Civil Apothecary (150 + 30 + 30)	2,520				2,520			
	1	1	Exchange Compensation Allowance.	638				638			
								17,858			
			Deduct—Probable Savings		15,758			...	17,858		
Establishment—	1	1	Sub-Asst. Surgeon, 1st Grade (60).	720				900			
			Asylum Allowance (25)	300				300			
	4	4	Steward (75—5—100); Assistant Stewards 1 (30—1—40), 2 (20—1—30)	1,824				1,800			
	1	1	Storekeeper (35—1—45)	492				480			
	1	1	Writer (25—1—35)	372				360			
	7	7	Matron (100—5—125), Nurses (60), 2 (55), 3 (50).	5,100				5,040			
			Ration Allowance 6 (20)	1,440				1,440			
			Asylum Allowance	...				...			
	3	3	1st-Class European Attendants (55).*	1,980				1,980			
	3	3	2nd-Class European Attendants (40).*	1,440				1,440			
	...	1	Compounder (12—20)	144				...			
			WARDERS AND SERVANTS.								
	68	71	Indian Attendants, 1st Class, 3 (12); 2nd Class, 9 (10); 3rd Class, 33 (8); Female Attendants, 1st Class, 7 (14); 2nd Class, 3 (8); 3rd Class, 11 (6); 1 Weighman (10); Male Night Patrols 6 (8); Female Night Patrols 2 (6); 1 Office Attendant (12); 1 Gatekeeper (8)	7,056				± 6,972			
Temporary—	7	4	Ward Attendants, Male, 3rd Class, 3 (8); Female Attendant, 3rd Class, 1 (6)	360				744			
			Royal Bonus	...				...			
			Deduct—Probable Savings		21,228			20,856			
								1,740	19,116		
Allowances—			Grain Compensation Allowance	1,440				1,476			
			Travelling Allowance	100				100			
					1,540				1,576		
Supplies and Services—			Diet of Patients	80,000				70,000			
			Bedding and Clothing	5,300				5,300			
			Country Medicines and Hospital Necessaries	6,500				6,500			
			Funeral Expenses	100				100			
			Amusement and Recreation of Patients	1,400				1,400			
			Materials for Manufacturing Department.	...				...			
			Railway Passage, Boat and Carriage Hire for Insanes	120				120			
			Maintenance of Patients	60				60			
			Medicines supplied by Military Department	1,200				1,200			
			Medicines not procurable at the Medical Store Depot	20				20			
			Lime-washing Charges	200				350			
			Purchase of Lymph	10				10			
			Sanitary Charges	100				100			
			Freight charges	...				...			
					95,010				85,160		
Contingencies—			Hot and Cold Weather Charges	50				50			
			Purchase and Repair of Furniture	1,600				1,500			
			Petty Construction and Repairs	50				100			
			Tour Charges	...				...			
			Service Postage and Telegram Charges	150				100			
			Rents, Rates and Taxes	2,000				2,600			
			Pay of Menials	1,530				1,254			
			Office Expenses	1,400				1,404			
			Cleaning Charges	3,050				2,550			
			Purchase of Books	100				100			
			Miscellaneous	300				300			
			Nurses' Uniform	180				300			
			Telephone Charges	230				230			
					10,540				10,488		
			TOTAL, MADRAS		1,44,076				1,34,198		

\* Get free quarters.

† Includes personal allowance at Rs. 2 per mensem.

‡ Include the remuneration for two Indian attendants for washing clothes at Rs. 2 per mensem.



DETAILED ACCOUNT No. 24F.—MEDICAL.—Lunatic Asylum—*contd.*

	Numbers.		LUNATIC ASYLUMS— <i>contd.</i>	Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
	1913-1914.	1914-1915.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			CALICUT.								
Salaries—	1	1	Superintendent's Allowance (50) * .	600				600			
Establishment—	1	1	Sub-Asst. Surgeon (70) . . . . .	840	600			840	600		
			Asylum Allowance (25) . . . . .	300				300			
	1	1	Steward (20—1—25) . . . . .	300				300			
	1	1	Storekeeper (20—1—25) . . . . .	300				300			
	18	18	Warders and Servants—								
			1 Head-keeper (15); Keepers, 1st Class, 1 (12), 1 (9); 2nd Class, 1 (8); 3rd Class, 3 (7); 1 3rd Class Female Head-keeper (8); Female-keepers 2 (6); 1 Gate Peon (6); Male Hospital Attendants 1 (10), 1 (8); Female Hospital Attendant 1 (7); Grace Attendant 1 (6) . . . . .	1,752				1,752			
Temporary—	4	4	Attendants, Male 2 (7), Female 2 (6) . . . . .	312				312			
				3,804				3,792			
			Deduct—Probable Saving . . . . .	4	3,800			12	3,788		
Allowances—			Delhi Coronation Bonus . . . . .	...				...			
			Grain Compensation Allowance . . . . .	470				470			
			Travelling Allowance . . . . .	50				50			
					520				520		
Supplies and Services—			Diet of Patients . . . . .	5,000				5,500			
			Bedding and Clothing . . . . .	200				250			
			Medicines and Hospital Necessaries . . . . .	600				600			
			Petty Construction and Repairs . . . . .	500				500			
			Funeral Expenses . . . . .	5				5			
			Amusement and Recreation of Patients . . . . .	150				150			
			Materials for Manufacturing Department . . . . .	1,000				1,000			
			Railway Passage and Boat-hire for Insanes . . . . .	30				45			
			Cost of indented Europe Stores . . . . .	...				...			
					8,485				8,050		
Contingencies—			Pay of Menials . . . . .	410				400			
			Purchase and Repair of Furniture . . . . .	80				100			
			Tour Charges . . . . .	...				...			
			Service Postage and Telegram Charges . . . . .	25				30			
			Rents, Rates and Taxes . . . . .	10				10			
			Office Expenses . . . . .	250				225			
			Purchase of Books . . . . .	5				5			
			Cleaning Charges . . . . .	530				530			
					1,310				1,300		
			TOTAL, CALICUT . . . . .		14,715				14,250		
			VIZAGAPATAM.								
Salaries—	1	1	Superintendent's Allowance (50) . . . . .	600	600			600	600		
Establishment—	1	1	Sub-Asst. Surgeon (70) . . . . .	840				840			
			Asylum Allowance (25); Language Allowance (2) . . . . .	324				324			
	1	1	Storekeeper (20) . . . . .	240				240			
	17	17	Warders and Servants—								
			1 Head Warder (15); 1 1st Class Keeper (12); 2nd Class Attendants 3 (9); 3rd Class Keepers 6 (8); Female-keepers 1 (7), 1 (6); Attender 1 (7); Hospital Attendants 2 (8); Gate Peon 1 (6) . . . . .	† 1,764	3,168			† 1,764			
								3,168			
			Deduct—Probable Savings . . . . .					24	3,144		
Allowance—			Grain Compensation Allowance . . . . .	228				228			
			Travelling Allowances . . . . .	100				100			
					328				328		
Supplies and Services—			Diet of Patients . . . . .	3,800				3,500			
			Bedding and Clothing . . . . .	100				100			
			Medicines and Hospital Necessaries . . . . .	100				100			
			Petty Construction and Repairs . . . . .	500				300			
			Materials for Manufacturing Departments . . . . .	450				450			
			Funeral Expenses . . . . .	10				10			
			Amusement and Recreation of Patients . . . . .	50				50			
			Railway Passage and Boat-hire for Insanes . . . . .	50				50			
			Lime-washing Charges . . . . .	100				200			
					5,160				4,700		
Contingencies—			Pay of Menials . . . . .	372				372			
			Purchase and Repair of Furniture . . . . .	124				300			
			Tour Charges . . . . .	10				10			
			Service Postage and Telegram Charges . . . . .	25				25			
			Rents, Rates and Taxes . . . . .	20				20			
			Office Expenses . . . . .	150				150			
			Miscellaneous . . . . .	400				400			
			Cleaning Charges . . . . .	336				336			
					1,437				1,613		
			TOTAL, VIZAGAPATAM . . . . .		10,603				10,445		

\* The District Medical and Sanitary Officer is in charge of the Asylum.

† Includes personal allowance granted to one 3rd Class Attendant at Re. 1 per mensem and remuneration to a Warder for washing clothes at Re. 2 per mensem.

## MADRAS—EXPENDITURE.

## DETAILED ACCOUNT No. 24G.—MEDICAL—Chemical Examiner.

	Numbers.			Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
	1913-1914.	1914-1915.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Salaries—</i>	1		Chemical Examiner and Professor of Chemistry, Medical College (800—70—1,500)	13,800		13,060	12,960		12,242		
	1	1	Probationary Chemical Examiner (700) for seven months	4,900		3,040	1,200		1,200		
			House-rent (100), (75)	1,725		1,612					
	1		First Assistant Chemical Examiner (200—150)	3,000		4,861	3,000		6,144		
	1		Second Assistant Chemical Exam- iner (150—250)	1,800			3,900				
			Exchange Compensation Allowance.	1,169		1,043	810		765		
					26,394		23,616		20,970		20,351
<i>Establishment—</i>	1		Third Assistant (60—5—90)	720			1,020				
	1		Clerk (30—3—45)	432			396				
	1		Typist (20—1—35)	264			240				
	1		Laboratory Supervisor (15—5—20).	240			180				
	1		Messenger (8)	96			96				
			Royal Bonus	...			...				
					1,752		1,692		1,932		1,719
<i>Allowances—</i>			Grain Compensation Allowance	110		110	...		...	107	
			Travelling Allowances	...		500	...		...	...	
					110		616		...	...	107
<i>Supplies and Services—</i>			Purchase of Instruments and Chemicals	1,500		1,500	2,100		— 29	1,688	
			Cost of indented Europe Stores							106	
			Freight on Europe Stores								
			Articles for Experimental Work, Animals, etc.	40		660	60		37		
					1,540		2,160		2,160		1,802
<i>Contingencies—</i>			Pay of Menials	420			420		483		
			Cleaning Charges	60			60		78		
			Purchase and Repair of Furniture	200			100		121		
			Purchase of Books	500			500		19		
			Service Postage and Telegram Charges	140			140		145		
			Telephone Charges	150			150		150		
			Hot and Cold Weather Charges	10			10		...		
			Petty Construction and Repairs	20			20		...		
			Office Expenses	120			120		103		
			Miscellaneous	490			490		552		
			For rounding		2,110 6		1,922		2,010 372		1,651 ...
			TOTAL		31,990		30,000		26,700		25,630

## 25.—POLITICAL.

	Detailed Account No.	Budget Estimate, 1914-1915.	Revised Estimate, 1913-1914.	Budget Estimate, 1913-1914.	Accounts, 1912-1913.
<b>IMPERIAL.</b>					
Refugees and State Prisoners	25A	Rs. 13,200	Rs. 13,000	Rs. 11,700	Rs. 12,322
Miscellaneous	25B	9,800	79,000	5,800	4,609
				17,500	
For rounding				500	
<b>TOTAL, IMPERIAL</b>		23,000	92,000	17,000	16,931
<b>PROVINCIAL.</b>					
Political Agents	25C	92,000	89,000	92,000	95,175
<b>TOTAL, PROVINCIAL</b>		92,000	89,000	92,000	95,175
<b>TOTAL</b>		1,15,000	1,81,000	1,09,000	1,12,106



## DETAILED ACCOUNT No. 25A.—POLITICAL.—Refugees and State Prisoners.

	Numbers.			Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
	1913-1914.	1914-1915.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CHITRALI PRISONERS, OOTACAMUND.											
Menial and Conservancy Establishment.											
Establishment—	2	2	Constables (9) . . . . .	216				216			
	1	1	Hill Allowance 2 (5) . . . . .	120				120			
			Coachman (10) . . . . .	120				120			
					456				456		
Supplies and Services—			Food . . . . .	1,658				1,200			
			Dress, Bedding, etc. . . . .	276				150			
			Feeding of Bullocks . . . . .	460				460			
			Medical Attendance . . . . .	180				180			
			Feeding of Dogs . . . . .	72				72			
Contingencies—					2,646				2,062		
			Purchase and Repair of Furniture . . . . .	30				30			
			Rents, Rates and Taxes . . . . .	300				300			
			Office Expenses . . . . .	136				136			
			Cleaning Charges . . . . .	96				96			
			Miscellaneous . . . . .	300				230			
			Pay of Menials . . . . .	300				216			
					1,162				1,008		
			Total . . . . .		4,264				3,526		
KODAIKANAL.											
Menial and Conservancy Establishment.											
Establishment—	3	3	Police Guards 1 (15), 2 (8—1—11) . . . . .	396				384			
			Hill Allowance 1 (7), 2 (5) . . . . .	204				204			
					600				588		
Supplies and Services—			Food . . . . .	2,450				2,450			
			Dress, Bedding, etc. . . . .	440				440			
			Medical Attendance . . . . .	180				...			
Contingencies—					3,070				2,890		
			Rents, Rates and Taxes . . . . .	607				605			
			Pay of Menials . . . . .	192				192			
			Cleaning Charges . . . . .	24				24			
			Office Expenses . . . . .	192				192			
			Miscellaneous . . . . .	350				350			
					1,365				1,363		
			Total . . . . .		5,035				4,841		
			TOTAL, CHITRALI PRISONERS . . . . .		9,405		8,870		8,367		8,747
	39	39	MAPPILLAS AND OTHER PRISONERS 1 (20), 2 (12), 1 (10), 4 (9), 14 (8), 4 (7), 7 (6), 1 (5), 2 (4), 1 (3), 2 (2) . . . . .	3,504		3,580		3,754		3,025	
			House-rent Allowance (1½) . . . . .	18		...		18		...	
			Grain Compensation Allowance . . . . .	550		550		318		550	
					4,072		4,130		4,090		3,575
					13,371		...		12,457		...
			For rounding . . . . .		171		...		757		...
			TOTAL . . . . .		13,200		13,000		11,700		12,322

## DETAILED ACCOUNT No. 25B.—POLITICAL.—Miscellaneous.

	Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Cost of Demarcation between British and Frontier Territories .	9,800		48,880		5,800		4,609	
Tour Expenses of His Excellency The Viceroy's Visit . . .	...		30,000		...		...	
Entertainment Allowance . . . . .	...		120		...		...	
TOTAL .		9,800		79,000		5,800		4,609

DETAILED ACCOUNT NO 25C.—POLITICAL —Political Agents.											
SUMMARY.			Budget Estimate, 1914-1915		Revised Estimate, 1913-1914		Budget Estimate, 1913-1914		Accounts, 1912-1913		
			Rs	Rs	Rs	Rs	Rs	Rs	Rs.	Rs	
RESIDENT, TRAVANCORE AND COCHIN			77,000		77,000		77,000		74,797		
GOVERNMENT AGENT TANJORE			450		5,613		384		11,819		
PAYMASTER, CARNATIC STIPENDS			4,671			5,124					
STIPEND PAY OFFICE KUPNOOL			670			744					
STIPEND PAY OFFICE VELLCHIE			128			129					
SPECIAL AGENT SOUTH ARCOOT			675				665				
ROYAL BONUS											
Add—His Majesty's Commission for the year ended 31st Dec 1913			83,000		82,000		81,016		86,616		
Transference from the Public Works Department			8,000		6,600		8,980		8,804		
			1,000		8,200		93,000		95,120		
POLITICAL ESTABLISHMENT (TODUKKOTTAI & P. H. S. J. A. F. & C. O. I. H. L. U. T. I. C. )			— 18		— 18		— 180		— 99		
POLITICAL ESTABLISHMENT (TODUKKOTTAI & P. H. S. J. A. F. & C. O. I. H. L. U. T. I. C. )			—		— 80		— 80		— 146		
			9,000				92,700				
Including							768				
TOTAL				50,000		99,000		92,000		95,170	
DETAILS											
RESIDENT, TRAVANCORE AND COCHIN											
Salaries—	1	1	Resident in Travancore and Cochin (2,800)	32,250	40,000		32,250	39,456			
	1	1	Assistant Resident (60)	7,200			7,200			280	
	1	1	Medical Officer (25—25—100)	300			600				
			Medical Officer in charge of the duties of the Civil and Military Hospital (100) Allowance	1,200		1,200		1,200			
	2	2	Exchange Compensation Allowance	2,050		2,050		2,050		2,046	
				43,606		13,800		43,306		42,982	
OFFICE ESTABLISHMENT											
Establishment—	1	1	Manager and Treasury Officer (150—10—200)	2,400	12,100		2,280	11,680			
	1	1	Head Clerk (70—5—100)	1,140			1,080				
	1	1	Head Accountant (50—2—60)	672			648				
	6	7	Clerks 2 (35—2—15), 4 (25—2—35), (20)	2,664			2,184				
	2	2	Typists (20—1—50)	624			600				
	1	1	Treasurer (80—4—80)	960			912				
	1	1	Assistant Treasurer (20—1—25)	276			264				
	1	1	Shroff (30)	240			180				
	32	31	Servants 1 (16), 3 (12), 2 (12), 6 (11), 8 (10), 11 (9)	3,870			3,258				
			Short-hand Allowance	180			180				
HOSPITAL ESTABLISHMENT.											
2	2	Sub-Assistant Surgeons (80), (70)	1,800	2,000		1,800	2,181				
		House-rent (12)	144			144					
		Charge Allowance (10)	120			120					
		Servants									
		Royal Bonus									
				15,090		14,100		13,650		13,861	
Carried over				58,696		57,400		56,956		56,849	

\* Includes Exchange Compensation Allowance Rs. 310.

DETAILED ACCOUNT No. 25C.—POLITICAL.—Political Agents—*contd.*

	Numbers		RESIDENT, TRAVANCORE AND COCHIN— <i>contd.</i>	Budget Estimate, 1914-1915		Revised Estimate, 1913-1914		Budget Estimate, 1913-1914		Accounts, 1912-1913.	
	1913-1914.	1914-1915		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			Brought forward .		58,696		57,400		56,956		56,848
Allowances—			Travelling Allowance of Officers .	3,900		3,900		3,900		2,657	
			Travelling Allowance of Establishment .	2,300		2,300		2,300		1,911	
			Grain Compensation Allowance .	830		800		830		809	
					7,030		7,000		7,030		5,977
Supplies and Services—			Purchase of Boats . . . . .	450				450		881	
			Maintenance of Boat . . . . .	324				312			
			Chauffeur (25—1—35) . . . . .								
			For sheathing the bottom of the Resident's Motor Boat with brass sheets .								
					774		760		762		881
Contingencies—			Purchase and Repair of Furniture .	2,500				2,500		1,964	
			Purchase of Books . . . . .	10				10		7	
			Purchase and Renewal of Crockery and Table Linen . . . . .	100				100			
			Tour Charges . . . . .	1,420				1,420		1,080	
			Service Postage and Telegram Charges . . . . .	1,404				1,404		1,288	
			Hot Weather Charges . . . . .	180				180		179	
			Hospital Charges . . . . .	1,008				1,008		887	
			Office Expenses . . . . .	2,100				2,700		2,497	
			Miscellaneous . . . . .	100				100		45	
			Repairs of Flags . . . . .	25				25		57	
			Repairs of Tents . . . . .	35				35			
			Cleaning Charges . . . . .	708				708		852	
			Pay of Menials . . . . .	1,224				1,224		1,581	
			Rents, Rates and Taxes . . . . .							144	
					10,814		10,832		11,414		10,581
			Lump provision for additional charges in connection with the maintenance of Tiruvandrum and Dinakulam Residences and the Bungalow on the High Range .		1,008		1,008		1,008		1,115
					78,322				77,170		
			Deduct—Probable Savings . . . . .		1,000						
			For rounding . . . . .		322				170		
			TOTAL, RESIDENT, TRAVANCORE AND COCHIN . . . . .		77,000		77,000		77,000		74,797
			GOVERNMENT AGENT, TANJORE.								
Establishment—			Sirkele . . . . .								
	1	1	Personal Allowance . . . . .								
	2	2	( Clerk (20) . . . . .	240				240			
			Peons 2 (6) . . . . .	144				144			
					384			384			
Allowances—			Travelling Batta to the Servants of the Government Agency . . . . .	10							
			Grain Compensation Allowance . . . . .	56							
					66						
Contingencies—			Rents, Rates and Taxes . . . . .								
			Service Postage and Telegram Charges . . . . .								
			Office Expenses . . . . .								
			Cleaning Charges . . . . .								
					450			384			
			TOTAL, GOVT AGENT, TANJORE . . . . .								
			PAYMASTER, CARNATIC STIPENDS								
Salaries—	1	1	Deputy Collector (250) . . . . .	3,000				3,000		3,000	
					3,000						
Establishment—	1	1	Manager (50) . . . . .	600				600			
	2	1	Clerks (25) . . . . .	300				420			
	6	4	Servants 2 (10), 2 (9) . . . . .	456				552			
			Personal Allowance (1½) . . . . .	15							
			Deduct—Probable Savings . . . . .								
					1,871				1,572		
Allowances—			Grain Compensation Allowance . . . . .					162		162	
Contingencies—			Rents, Rates and Taxes . . . . .								
			Service Postage and Telegram Charges . . . . .	30				40			
			Cleaning Charges . . . . .								
			Office Expenses . . . . .	70				100			
			Fees to Lady Doctors for examination of Gosha Female Carnatic Stipendiaries . . . . .	200				250			
					300			390			
			TOTAL, PAYMASTER, CARNATIC STIPENDS . . . . .		4,671			5,124			

DETAILED ACCOUNT NO. 25C.—POLITICAL.—Political Agents—contd.											
	Numbers.			Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
	1913-1914	1914-1915.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
STIPEND PAY OFFICE, KURNOOL.											
Establishment—	1	1	Political Clerk (40) . . . . .	480				480			
	1	...	Male Peon . . . . .	...				60			
	1	1	Female Peon (5) . . . . .	60	540			42	582		
Allowances—			Travelling Allowance . . . . .	50				40			
			Grain Compensation Allowance . . . . .	...	50			42	82		
Contingencies—			Purchase of Furniture, etc. . . . .	50				50			
			Tour Charges . . . . .	5				5			
			Service Postage and Telegram Charges . . . . .	20				20			
			Office Expenses . . . . .	5	80			5	80		
			TOTAL, STIPEND PAY OFFICE, KURNOOL . . . . .	...	670				744		
STIPEND PAY OFFICE, VELLORE.											
Establishment—	1	1	Mustering Woman (9) . . . . .		108				108		
Allowances—			Travelling Allowance . . . . .	5				6			
			Grain Compensation Allowance . . . . .	15	20			15	21		
			TOTAL, STIPEND PAY OFFICE, VELLORE . . . . .		128				129		
SPECIAL AGENT, SOUTH ARCOT.											
Establishment—	1	1	Clerk (50) . . . . .		600				600		
Allowances—			Travelling Allowance . . . . .		25				15		
Contingencies—			Hot Weather Charges . . . . .	20				20			
			Purchase and Repairs of Furniture . . . . .	10				10			
			Office Expenses . . . . .	20	50			20	50		
			TOTAL, SPECIAL AGENT, SOUTH ARCOT . . . . .		675				665		
POLITICAL ESTABLISHMENT, PUDUKKOTTAI.											
Establishment—	1	1	Clerk (50) . . . . .	600				600	1,506	1,506	
	1	1	Clerk (35) . . . . .	420				420			
	1	1	Attender (10) . . . . .	120				120			
	1	1	Peon (7) . . . . .	84				84			
Allowances—			Travelling Allowance . . . . .	150	1,224			150	1,224	51	
			Grain Compensation Allowance . . . . .	36				36		33	
Contingencies—			Service Postage and Telegram Charges . . . . .		186				186		84
			Tour Charges . . . . .	200				200		100	
			Purchase and Repairs of Furniture . . . . .	40				40		31	
			Hot and Cold Weather Charges . . . . .	30				20		...	
			Office Expenses . . . . .	35				35		30	
				15	320			15	310	16	177
					1,730				1,720		1,767
			Deduct—Recoveries including Pensionary Contributions from the Pudukkottai State . . . . .		1,913				1,903		1,866
			TOTAL, POLITICAL ESTABLISHMENT, PUDUKKOTTAI . . . . .		— 183		— 183		— 183		— 99
POLITICAL ESTABLISHMENT, SANDUR.											
Establishment—	1	1	Clerk (40) . . . . .	480				480		— 139	
			Royal Bonus . . . . .	...	480			...	480	— 7	— 146
Allowances—			Travelling Allowance . . . . .		30				30		— 146
					510				510		— 146
			Deduct—Recoveries including Pensionary Contributions from the Sandur State . . . . .		590				590		...
			TOTAL, POLITICAL ESTABLISHMENT, SANDUR . . . . .		— 80		— 80		— 80		— 146

## 26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.

	Detailed Account No.	Budget Estimate, 1914-1915.	Revised Estimate, 1913-1914.	Budget Estimate, 1913-1914.	Accounts, 1912-1913.
<i>IMPERIAL.</i>					
Veterinary and Stallion Charges . . . . .	26A	Rs. 20,600	Rs. 20,000	Rs. 19,500	Rs. 21,235
Census . . . . .		...	...	...	11,008
		20,600		19,500	
For rounding . . . . .		400		500	
<i>TOTAL, IMPERIAL</i> . . . . .		21,000	20,000	20,000	32,248
<i>PROVINCIAL.</i>					
Archæological Department . . . . .	26B	42,400	46,000	52,100	49,327
Provincial Museums . . . . .	26C	44,700	42,400	48,000	37,524
Imperial Institute . . . . .	...	1,200	...	500	...
Steam-boiler Inspection Establishment	26D	24,500	23,500	22,800	24,450
Donations to Scientific Societies . . . . .	26E	3,100	3,100	3,100	5,624
Bacteriology . . . . .	26F	87,100	54,200	53,000	52,345
Agriculture (a) . . . . .	26G	5,30,000	5,28,900	5,08,300	4,41,934
Cinchona Plantations . . . . .	26H	1,99,000	4,86,100	4,85,700	7,01,722
Public Exhibitions and Fairs . . . . .	...	12,500	2,500	3,500	1,489
Veterinary and Stallion Charges . . . . .	26A	1,47,400	1,30,200	1,38,600	1,19,658
Botanical and other Public Gardens . . . . .	26I	39,000	52,500	54,200	38,181
Emigration . . . . .	26J	15,100	12,700	15,100	15,006
Inland Labour Transport . . . . .	26K	500	200	200	201
Inspector of Factories . . . . .	26L	20,700	21,400	20,400	19,357
Registration of Railway Traffic . . . . .	26M	9,600	9,600	9,500	9,694
Provincial Statistics . . . . .	26N	24,300	23,200	23,100	19,893
Examinations . . . . .	26O	1,42,300	1,49,100	1,37,600	1,56,358
Registrar of Co-operative Credit Societies . . . . .	26P	1,22,000	1,05,700	1,05,700	92,223
Miscellaneous . . . . .	26Q	2,79,800	95,700	90,500	80,533
Refunds . . . . .	26R	1,000	1,000	1,200	545
Lump grant for Agriculture and other Allied objects . . . . .		...	...	50,000	...
		17,46,100		18,23,100	
Deduct—Probable savings . . . . .		1,000		100	
<i>TOTAL, PROVINCIAL</i> . . . . .		17,45,000	18,48,000	18,23,000	18,66,064
<b>TOTAL</b> . . . . .		17,66,000	18,68,000	18,43,000	18,98,307

(a) Substituted for "Experimental cultivation."

## DETAILED ACCOUNT No. 26A.—SCIENTIFIC, ETC., DEPARTMENTS.—Veterinary and Stallion Charges.

SUMMARY.		Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
<i>IMPERIAL.</i>		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SUPERINTENDENCE . . . . .		9,500		9,065		8,855		10,676	
VETERINARY INSTRUCTION . . . . .		11,100		10,935		10,600		10,559	
						19,485			
For rounding . . . . .						15			
<i>TOTAL, IMPERIAL</i> . . . . .			20,600		20,000		19,500		21,235
<i>PROVINCIAL.</i>									
SUPERINTENDENCE . . . . .		22,400		21,135		22,455		20,730	
VETERINARY INSTRUCTION . . . . .		38,900		35,465		40,100		33,614	
SUBORDINATE ESTABLISHMENT . . . . .		68,000		59,200		54,800		42,682	
HOSPITALS AND DISPENSARIES . . . . .		13,100		10,700		12,700		19,804	
BREEDING OPERATIONS . . . . .		5,000		3,700		8,600		2,828	
						1,38,655			
For rounding . . . . .						55			
<i>TOTAL PROVINCIAL</i> . . . . .			1,47,400		1,30,200		1,38,600		1,19,658
<b>TOTAL</b> . . . . .			1,68,000		1,50,200		1,58,100		1,40,893

## DETAILED ACCOUNT No 26A.—SCIENTIFIC, ETC., DEPARTMENTS.—Veterinary and Stallion Charges

	Numbers		SUPERINTENDENCE.	Budget Estimate, 1914-1915		Revised Estimate, 1913-1914		Budget Estimate, 1913-1914		Accounts, 1912-1913	
	1913	1914		Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
Salaries—	1	1	Superintendent, Civil Veterinary Department (500—40—1,200)	8,880		8,532		8,400		10,051	
			Exchange Compensation Allowance	555		533		525		625	
				9,435				8,925			
			For rounding	65				40			
			TOTAL, IMPERIAL		9,500		9,065		8,885		10,676
Salaries—	1	1	Deputy Superintendent (200—25—400)	3,000		2,930		2,700		2,630	
			House rent of Superintendent	600		600		600		550	
					3,600		3,530		3,300		3,180
			For Superintendent—								
Establishment—	1	1	Head Clerk (85—1—85)	780				660			
	3	3	Clerks (15—5—60), 2 (30—2—40)	1,740				948			
	6	6	Servants—attendant (10), Peons (8), 4 (7)	552				552			
	1	1	Typist (20—1—50)	300				288			
Allowances—			Temporary Clerk (20) for 4 months and 10 days					87			
			Royal Bonus								
	1	1	For Deputy Superintendent—	240				240			
	2	2	Clerk (20)	168				168			
			Peons (7)		3,780		3,150		2,943		3,032
Supplies and Services—			Travelling Allowance of Officers	3,800		3,000		4,800		3,053	
			Travelling Allowance of Establishment	1,250		1,200		1,250		1,167	
			Grain Compensation Allowance	290		300		288		303	
					5,340		1,500		6,338		4,523
Contingencies—			Fuel and Carriage hire for Private Cows	120							
			Repair and carriage of Ponto	150				150		2	
			Experiments	1,000				2,000		136	
			Purchase of Instrument	1,500				1,500		1,401	
			Cost of Imported Europe Stores							56	
			Freight on Europe Stores	200				700			
			Photograph Charges	50							
					9,020		2,350		1,350		1,595
			Rents Rates and Taxes	145				145		125	
			Hot and Cold Weather Charges								
			Purchase and Repair of Furniture	830				897		379	
			Purchase of Books	250				205		45	
			Post Charges	2,250				2,250		3,812	
			Cleaning Charges	46				46			
			Service Postage and Telegram Charges	1,069				1,030		1,462	
			Office Expenses	330				330		709	
			Telephone Charges								
			Miscellaneous	715				715		998	
			Freight Charges	1,000						870	
			Medicines supplied by the Military Department								
			Pay of Manials								
					6,695		7,605		5,611		8,400
					22,435				22,542		
			Deduct—Probable Savings		35				87		
			TOTAL, PROVINCIAL		22,400		21,135		22,455		20,780
			TOTAL, SUPERINTENDENCE		31,900		30,200		31,340		31,406
			VETERINARY INSTRUCTION								
			IMPERIAL.								
	1	1	Principal (500—40—1,200)	9,360		9,162		8,880		8,808	
			Exchange Compensation Allowance	585		573		555		551	
			Local Allowance (100)	1,200		1,200		1,200		1,200	
					11,145						
			For rounding		45				10,635		
			TOTAL, IMPERIAL		11,100		10,935		10,600		10,559

DETAILED ACCOUNT No. 26A.—SCIENTIFIC, ETC., DEPARTMENTS.—Veterinary and Stallion Charges—*contd.*

Numbers				Budget Estimate, 1914-1915		Revised Estimate, 1913-1914		Budget Estimate, 1913-1914		Accounts, 1912-1913.		
1913-1914	1914-1915.	Rs		Rs.	Rs	Rs	Rs	Rs	Rs.	Rs.		
VETERINARY INSTRUCTION— <i>contd</i>												
PROVINCIAL.												
Salaries—	1	1	House-rent of Principal	600		600		600		600		
	1	1	Assistant Principal (200—25—400)	3,900		3,870		3,600		3,569		
	1	1	First Lecturer (120—8—200)	2,304				2,112				
	1	1	Second Lecturer (100—5—150)	1,740				1,680				
	1	1	Third Lecturer (80—4—120)	1,152				1,104				
	1	1	Hospital Surgeon (50—5—75)	780		5,530		720		5,542		
			House rent Allowance (10)	120				120				
			Local Allowance (10)	120				120				
	1	1	Gymnastic Instructor (20—2½—35)	360				330				
					11,076		10,000		10,386		9,711	
Establishment—	1	1	Head Clerk (30—4—50)	456				408				
			Local Allowance (10)	120				120				
	1	1	Second Clerk and Typist (20—1—50)	300				240				
	1	1	Attender (10)	120		1,800		120		1,909		
	1	1	Stable Jamadar (12)	144				144				
	1	1	Compounder (10—1—15)	180				180				
	3	3	Peons (8), 2 (7)	264				264				
	1	1	Accountant (30)	360				360				
			Royal Bonus							2		
					1,944		1,800		1,836		1,911	
Allowances—			Travelling Allowance of Officers	600				300		123		
			Travelling Allowance of Students	200		870		200				
			Travelling Allowance of Establish- ment	100				100		29		
			Grain Compensation Allowance	240		230		234		184		
				1,140		1,100		834		336		
Supplies and Services—			Scholarships	7,920				6,960		4,418		
			Books for Library and Prizes	500				500				
			Surgical Instruments and Appli- ances and Drugs	1,200				1,500		3,826		
			Petty Works of Construction and Repairs to Buildings	150				200		20		
			Feed and Keep of Sick Animals	7,000				9,000		7,171		
			Cost of Indented Europe Stores	1,000				2,000		512		
			Remuneration to Examiners	300				300		288		
			Medicines supplied by Military Department							1		
			Freight on Europe Stores	200				200		15		
			Sports									
			Fees by Private Practice including Conveyance	700						191		
					18,970		17,800		20,660		16,745	
	Contingencies—			Taxes and Rates	2,700				2,700		2,349	
				Purchase and Repair of Furniture	150				200		150	
				Telephone Charges	170				170		458	
			Cleaning Charges	400				439		96		
			Tour Charges	150				150		155		
			Hot and Cold Weather Charges	200				100				
			Service Postage and Telegram Charges	150				150		205		
			Office Expenses	500				500		464		
			Miscellaneous	400				980		228		
			Purchase of Books							28		
			Pay of Menials	792				792		778		
			Shoeing Charges	60				100		...		
			Burial and Carting Charges	80				100		...		
					5,752		4,765		6,381		4,911	
					38,882				40,097			
		For rounding		18				3				
		TOTAL, PROVINCIAL		38,900		35,465		40,100		33,614		
		TOTAL, VETERINARY INSTRUCTION		50,000		46,400		50,700		44,173		



DETAILED ACCOUNT NO. 26A.—SCIENTIFIC, ETC., DEPARTMENTS.—Veterinary and Stallion Charges—*contd.*

	Numbers.			Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
	1913-1914.	1914-1915.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SUBORDINATE ESTABLISHMENT.											
Salaries—	1	1	Veterinary Inspector (100—4—120)	1,440	}	27,500	{	1,392	}	22,240	
	1	1	Veterinary Inspector (100—4—120)	1,248				1,200			
	5	5	Veterinary Inspectors (85—3—100)	5,244				5,280			
	38	41	Veterinary Assistants (30—4—50).	21,516				17,424			
	1	4	Veterinary Assistants (50—5—75).		600						
			Lump provision for additional Veterinary Assistants	7,200		...		7,200		...	
		Local Allowance to the 45 Veterinary Assistants	3,000		2,560		2,520		1,635		
		House-rent	96		196		96		124		
				39,714		30,256		35,712		23,996	
Establishment—	7	7	Peons (8)	672		588		588		546	
			Royal Bonus	...	672	...	588	...	588	86	631
Allowances—			Grain Compensation Allowance	200		108		126		201	
			Travelling Allowance of Veterinary Assistants, Inspectors, etc.	22,600	22,200	20,000	20,108	19,000	19,126	17,965	18,100
Supplies and Services—			Purchase of Anti-rinderpest Serum	8,000		8,000		8,000		...	
			Fees and Carriage hire for private cases.	...		...		...		...	
Contingencies—			Tour Charges	1,100		...		...		...	
			Service Postage and Telegram Charges	300		...		...		...	
			Office Expenses	400		648		...		...	
					9,800		8,648		1,800		336
				72,416				65,226			
				16				26			
				4,000				10,000			
				68,400		59,600		55,200		43,130	
QUARANTINE STATION, TUTICORIN.											
Establishment—	1	1	Veterinary Assistant (30—4—50).	600	}	1,250	{	552	}	— 137	
			Local Allowance (25)	300				588			
			House-rent (5)	60				60			
	3	3	Peons (6) and 2 Attendants (10)	312				312			
		Royal Bonus	...	...	...	...	...	26			
Allowances—			Grain Compensation Allowance	54	1,272		1,250		1,512		— 111
			Travelling Allowance	60		54		54		...	
Supplies and Services—			Fees and carriage hire for private cases	100	114		114		114		
			Cost of Indented Europe Stores	250		...		...		...	
Contingencies—					350						
			Cost of Medicines and Instruments.	200				200			
			Purchase and Repair of Furniture.	10				10			
			Cleaning Charges	15				15			
			Service Postage and Telegram Charges	36				36			
			Rents, Rates and Taxes	84				84			
			Office Expenses	30				30			
			Miscellaneous	80				49			
			Pay of Menials	...				...			
			Railway freight charges	20				...			
				475		500		424		— 340	
				2,211		1,864		2,050			
		Deduct—Recovery from the Ceylon Government of the Cost of Establishment <i>plus</i> Leave and Pensionary Contributions		2,653		2,264		2,460			
				— 442				— 410			
		For rounding		42				10			
				— 400		— 400		— 400		— 461	
TOTAL, SUBORDINATE ESTABLISHMENT.					68,000		59,200		54,800		42,660



DETAILED ACCOUNT No. 26A.—SCIENTIFIC, ETC., DEPARTMENTS.—Veterinary and Stallion Charges—*contd.*

			Numbers.				Budget Estimate, 1914-1915.	Revised Estimate, 1913-1914.	Budget Estimate, 1913-1914.	Accounts, 1912-1913.		
			1913-1914.	1914-1915.								
HOSPITALS AND DISPENSARIES.												
Veterinary Hospitals.					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Establishment—	5	4	Veterinary Assistants (30—4—50).	2,400	}	3,300		2,760		2,637		
			Local Allowance 4 (10)	480				600		613		
			Hospital Peon	...				...		30		
			House-rent Allowance 3 (5)	180				180		172		
	2	2	Compounders 2 (12)	288				288		...		
		Royal Bonus	...		...		...		...			
				3,348			3,300		3,828		3,452	
Allowances—			Grain Compensation Allowance	18			15		36		2	
			Travelling Allowance	200			300		200		59	
					218		315		236		61	
Supplies and Services—			Fees and Carriage Hire for Private Cases	500					500		375	
			Surgical Instruments, Appliances and Drugs	3,000					500		346	
			Freight on Europe Stores	...					...		...	
			Petty Works of Construction and Repairs	200					200		44	
			Purchase of Anti-rinderpest Serum.	...					...		12,913	
			Cost of Medicines	...					2,000		559	
			Cost of Land	...					...		...	
			Feed and Keep of Sick Animals	200					200		4	
					3,900			5,400		3,400		14,241
	Contingencies—			Purchase and Repair of Furniture.	180					180		188
			Cleaning Charges	100					100		4	
			Service Postage and Telegram Charges	104					104		75	
			Rents, Rates and Taxes	20					50		49	
			Office Expenses	593					545		702	
			Miscellaneous	700					420		599	
			Pay of Menials	408					360		428	
			Tour Charges	...					...		5	
			Hot and Cold Weather Charges	...					...		...	
			Railway Freight Charges	80					...		...	
					2,185			1,685		1,759		2,050
			Lump provision for the maintenance of three Veterinary hospitals that are likely to be started during the year and maintained by Government		3,500				...	3,500		
						13,151				12,723		
		For rounding		51					22			
		TOTAL, HOSPITALS AND DISPENSARIES		13,100			10,700		12,700		19,804	
BREEDING OPERATIONS.												
		Cattle-breeding, etc., Charges		2,000			2,000		2,000		1,017	
		Pony-breeding Charges.										
Establishment—	3	...	Salustries		...		140		660		406	
					...							
Allowances—			Grain Compensation Allowance	...		17		90		51		
			Travelling Allowance of Salustries	...		20		200		...		
					...		37		290		51	
Supplies and Services—			Maintenance of Pony Stallions	4,500				4,500		958		
			Keep of Ponies whilst under Castration	400				600		270		
			Petty Works of Construction and Repairs	500				500		126		
					5,400		1,523		5,600		1,354	
					7,400				8,550			
				2,400					50			
		Deduct—Probable savings		...			...					
		For rounding		...								
		TOTAL, BREEDING OPERATIONS		5,000			3,700		8,600		2,828	

DETAILED ACCOUNT NO. 26B.—SCIENTIFIC, ETC., DEPARTMENTS.—Archæological Department.										
SUMMARY.			Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ARCHÆOLOGICAL SURVEY			24,800		28,400		34,000		33,975	
GOVERNMENT EPIGRAPHIST			17,600		17,600		18,100		15,352	
TOTAL				42,400		46,000		52,100		49,327
	Numbers.		DETAILS.							
	1913-1914.	1914-1915.								
ARCHÆOLOGICAL SURVEY.										
Salaries—	1	1	Superintendent (500—25—850)	7,500			10,200		} 17,100	
	1		Additional Superintendent (500—25—800)	...			7,200			
					7,500		13,500		17,400	17,100
Establishment—	1	1	Manager (50—5—100)	720			660		} 5,008	
	1	1	Head Photographer (50—3—65)*	780			780			
	2	2	Photographers (30—2½—45)†	900			900			
	1	1	Head Clerk (30—3—45)*†	360			510			
	1	1	Typist (20—1—35)‡	336			324			
	5	5	Servants: Attender (15—1—20)‡							
			Duffadar (14), Peons (12), 2 (10)	780			676			
	2		Temporary Draughtsmen 2 (50) for seven months	...			700			
	2		Field Peons 2 (10) for 8 months	160			160			
	...	...	Temporary Clerks	...			...			
	1		Temporary Tour Clerk (35)	...			420			
			Royal Bonus	...			...			
			Temporary Photographer (30—2½—45) for 1 month and 16 days.	46			...			
Allowances—			Personal Allowance to Attender (3).	36	4,118		4,400	5,160		5,000
			Travelling Allowance	5,000		3,200	6,000		4,203	
			Grain Compensation Allowance	220		260	168		204	
				5,220		3,460		6,168		4,400
Supplies and Services—			Petty Construction and Repairs	...			...		3	
			Plates to accompany Annual Reports	500			500		215	
			Chemicals and Apparatus	2,500			2,500		2,637	
			Photographic and other Coolies	500			1,000		228	
			Deciphering Charges	...			...		...	
			Purchase and Repair and Carriage of Tents	350			350		356	
			Purchase of Antiquities	50			50		...	
			Freight	100			100		57	
			Excavation of Prehistoric Remains.	...	4,000		3,200		48	3,540
								4,500		
Contingencies—			Telephone Charges	150			150		150	
			Purchase and Repair of Furniture	350			200		345	
			Purchase of Books	150			75		187	
			Hot and Cold Weather Charges	100			100		150	
			Tour Charges	1,000			1,150		739	
			Cleaning Charges	60			45		57	
			Service Postage and Telegram Charges	250			250		490	
			Rents, Rates and Taxes	1,680			1,680		1,630	
			Office Expenses	100			100		68	
			Miscellaneous	50			50		52	
			Electric Light and Fans	200			200		...	
					4,090		3,750		4,000	3,910
			Deduct—Probable Savings		132			37,228	3,228	
					24,796					
			Deduct—For rounding		4					
TOTAL, ARCHÆOLOGICAL SURVEY.			24,800		28,400		34,000		33,975	

\* The increments to be biennial.

† A special increment of Rs. 5 to be given after 3 years' approved service on Rs. 45.  
‡ The increments to be annual.

DETAILED ACCOUNT No. 26B.—SCIENTIFIC, ETC., DEPARTMENTS.—Archæological Department—*contd.*

	Numbers.			Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
	1913-1914	1914-1915.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT EPIGRAPHIST.											
Assistant Archæological Superintendent for Epigraphy.											
Salaries—	1	1	Assistant Superintendent (300—25—500)		5,100		4,875		4,800		4,575
Establishment—	2	2	Sub-Assistant Superintendents (150—10—250), (56—10—200), biennial for publication and collection	3,960				3,960		6,593	
	3	3	Epigraphical Students (50—5—75)	1,800				1,800			
	1	1	Photographer (50—3—65) biennial.	600				600			
	1	1	Tour Clerk (30—3—45) biennial	396				360			
	6	6	Servants (17), 2 (14), (12), (11), (10)*	936				792			
	1	1	Attendant (10—1—17) biennial	156				132			
			Temporary establishment for the preparation of an ephemeris for the years 700 to 1800	700							
			Lump provision for strengthening the staff of the Government Epigraphist	...				...			
			Royal Bonus	...				...			
	Allowances—			Travelling Allowance of the Assistant Superintendent	850	8,548	1,000	7,664	1,150		7,644
			Travelling Allowance of Establishment	2,100		2,100		2,100		2,031	
			Grain Compensation Allowance	...	2,950	140	3,240	140	3,390	142	2,393
Supplies and Services—			Chemicals and Apparatus	250				200		273	
			Pasting and Mounting of Facsimiles	3				3		71	
			Cleaning Copper-Plate Inscriptions.	4				4		1	
			Purchase, Repair and Carriage of Tents	50				250		...	
					307		361		457		345
Contingencies—			Purchase and Repair of Furniture	125				125		276	
			Purchase of Books	50				50		22	
			Tour Charges	900				1,300		880	
			Service Postage and Telegram Charges	120				120		104	
			Rents, Rates and Taxes	174				174		87	
			Cleaning Charges	40				40		42	
			Hot and Cold Weather Charges	15				15		9	
			Office Expenses	20				20		26	
			Miscellaneous	9				9		...	
					1,453		1,460		1,853		1,446
					18,358				18,144		
			Deduct—Probable savings	758					44		
			For rounding								
			TOTAL, GOVERNMENT EPIGRAPHIST.		17,600		17,600		18,100		15,352

## DETAILED ACCOUNT No. 26C.—SCIENTIFIC, ETC., DEPARTMENTS.—Provincial Museums.

<i>Salaries—</i>	1	1	Superintendent * (500—50—300). Local Allowance (35)	9,000 420	9,420	8,350 420	8,770	8,400 420	8,820	5,360 420	5,780
<i>Establishment—</i>	1	1	Archæological Assistant (100—5—150)	1,200							
	3	3	Zoological Assistant (100—5—150), First Assistant (60—2—80); Herbarium keeper (100—2—120).	3,180				3,120			
	5	5	Clerks (35—2—55), (30—1—40), (20—1—25), and Taxidermists (30— $\frac{1}{2}$ —35), (20—25)	1,752		8,016		1,824		7,215	
	28	32	Servants 1 (15), 2 (12), 1 (11), 2 (10), 6 (9), 14 (8), 6 (8— $\frac{1}{2}$ —10)	3,516				3,102			
			Royal Bonus	...				...			
			Deduct—Probable Savings								
			Carried over	9,648	9,420	8,016	8,770	8,046	8,820	7,215	5,780

\* Has free quarters.

## DETAILED ACCOUNT NO. 26C.—SCIENTIFIC, ETC., DEPARTMENTS.—Provincial Museums—contd.

	Numbers.			Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
	1913-1914.	1914-1915.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			Brought forward .	9,648	9,420	8,016	8,770	8,046	8,820	7,215	5,780
			Connemara Public Library.								
Establishment—	1	1	Sub-Librarian (100—10—200) *	1,680				1,360			
	3	3	Attendants (25—4—30), (15—4—20), (12—4—15)	696		2,400		678		2,341	
	2	2	Servants 2 (8)	192				192			
			Royal Bonus . . . . .	...				...			
			Temporary Establishment.								
	1		Assistant (100—10—150)	...		1,053		1,200		1,563	
	1		Photographer (30—2½—45)	...				360			
	4		Inscars 4 (8)	...	12,216		11,469	384	12,420		11,119
Allowances—			Travelling Allowance . . . . .	900		700		900		785	
			Grain Compensation Allowance . . . . .	755	1,656	770	1,470	822	1,722	796	1,581
Supplies and Services—			Cost of Specimens purchased on Tour . . . . .					300		322	
			Objects of Interest and Coin purchased at Head-quarters . . . . .	1,200				700		447	
			Fittings, Furniture, etc., for the Collection . . . . .	2,000				1,879		2,053	
			Cost of Books and Publications . . . . .	3,000				900		896	
			Library . . . . .					1,000		1,862	
			Lithographic Plates . . . . .	500				500		35	
			Ammunition . . . . .	250				15		15	
			Charges for feeding Live Animals . . . . .	300				320		338	
			Expenses for Reading Coin . . . . .	10				10		5	
			Cost of indented Europe Stores . . . . .	1,040				350		227	
			Cost of locally-purchased Stores . . . . .	200				200		178	
			Freight on Europe Stores . . . . .	100				40		65	
			Electric Lights and Fans . . . . .	400				84		65	
			For arranging and cataloguing the antiquities in the Government Museum, Madras . . . . .	...				...		...	
			Chemicals and Apparatus . . . . .	...				...		...	
			Reading inscriptions and deciphering Sculptures . . . . .	...				...		...	
Contingencies—			Purchase and Repair of Furniture . . . . .	135	9,000		7,450	135	7,098	96	6,508
			Tour Charges . . . . .	185				185		131	
			Cleaning Charges . . . . .	430				430		420	
			Service Postage and Telegram Charges . . . . .	170				170		110	
			Telephone Charges . . . . .	150				180		160	
			Rents, Rates and Taxes . . . . .	4,173				9,585		4,473	
			Office Expenses . . . . .	1,313				1,143		1,196	
			Miscellaneous . . . . .	50				50		67	
			Hot and Cold Weather Charges . . . . .	75				188		...	
			Pay of Menials . . . . .	978				878		854	
			Freight Charges . . . . .	...				...		...	
			For arranging and cataloguing the antiquities in the Government Museum, Madras . . . . .	...				...		...	
			Fittings and Furniture for the Collection . . . . .	...				400		323	
			Hot and Cold Weather Charges . . . . .	...				50		48	
			Cleaning Charges . . . . .	...				10		12	
			Service Postage and Telegram Charges . . . . .	...				...		...	
			Office Expenses . . . . .	...				90		179	
			Miscellaneous . . . . .	...				450		429	
Establishment—			Marine Aquarium.		7,954		9,057		13,944		8,488
	3	3	Head-keeper (18—2—30), Second-keeper (14—4—17), Third-keeper (10—4—13)	612				576		760	
	2	2	Servants 2 (9)	216				216			
			Royal Bonus . . . . .	...				...		...	
Allowances—			Grain Compensation Allowance . . . . .	108	828		786	108	792	108	760
			Food for Animals . . . . .	1,100	108		108	800	108	751	108
Supplies and Services—			Fitting, etc., for Collections . . . . .	300				300		400	
			Cost of indented Europe Stores . . . . .	72				...		78	
			Cost of locally-purchased Stores . . . . .	25				25		17	
			Freight on Europe Stores . . . . .	5				...		1	
					1,502		1,306		1,125		1,247
			Carried over		42,719		40,416		46,029		35,591

\* Has free quarters.

DETAILED ACCOUNT No. 26C.—SCIENTIFIC, ETC., DEPARTMENTS.—Provincial Museums—*contd.*

	Numbers.			Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
	1913-1914.	1914-1915.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Contingencies—			Brought forward .		42,719		40,416		46,029		35,591
			Rents, Rates and Taxes .	196				196		196	
			Tour Charges .	50				50		53	
			Postage and Telegraph Charges .	5				5		151	
			Office Expenses .	140				140		2	
			Purchase and Repair of Furniture .	50				50		20	
			Miscellaneous .	50				50		...	
			Cleaning Charges .	...				...		1,511	
			Pay of Menials .	1,510	2,001		1,984	1,500	1,991		1,933
					44,720				48,020		
			Deduct—Probable savings For rounding .		20				20		
			TOTAL .		44,700		42,400		48,000		37,524

## DETAILED ACCOUNT No. 26D.—SCIENTIFIC, ETC., DEPARTMENTS.—Steam Boiler Inspection Establishment

			STEAM-BOILER INSPECTION UNDER MADRAS ACT III OF 1893.								
Salaries—	1	1	Senior Inspector (500—41—700) .	6,480				6,000			
	1	1	Second Inspector (350—20—450) .	4,200				4,200			
	1	1	Third Inspector (300—10—350) .	4,200				3,600			
			Exchange Compensation Allowance .	...				...			
					14,880		13,600		13,800		14,260
Establishment—	1	1	Head Clerk (45—4—65) .	780				780			
	3	3	Clerks (30—2—40), 2 (20—1—25) .	888				840			
	5	5	Peons (10), 1 (9), 3 (8) .	576				516			
					2,184		2,160		2,136		2,144
Allowances—			Travelling Allowance .	6,500		6,000		6,000		6,568	
			Conveyance Allowances .	...		...		...		221	
			Grain Compensation Allowance .	162		175		198		178	
					6,662		6,175		6,198		6,967
Supplies and Services—			Electric Installation Charges .	120		240		...		107	
			Tools and Plant .	60		800		60		40	
			Purchase of Apparatus .	...		...		...		17	
					180		1,040		60		164
Contingencies—			Purchase of Books .	5				5		...	
			Service Postage and Telegram Charges .	300				250		335	
			Purchase and Repairs of Furniture .	100				100		315	
			Hot and Cold Weather Charges .	25				25		2	
			Tour Charges .	80				80		34	
			Office Expenses .	50				80		52	
			Telephone Charges .	10				...		177	
					600		625		540		915
					24,506				22,734		
			Deduct—Probable Savings For rounding .		6				66		
			TOTAL .		24,500		23,500		22,800		24,450

## DETAILED ACCOUNT No. 26E.—SCIENTIFIC, ETC., DEPARTMENTS.—Donations to Scientific Societies.

	Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Nilgiri Library . . . . .	600		600		600		600	
Fine Arts Society . . . . .	1,000		1,000		1,000		1,000	
Madras Literary Society . . . . .	1,500		1,500		1,500		1,524	
Bombay Natural History Society . . . . .	...		...		...		2,500	
TOTAL .		3,100		3,100		3,100		5,624

## DETAILED ACCOUNT No. 26F.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.—Bacteriology.

	Numbers.		THE KING INSTITUTE OF PREVENTIVE MEDICINE.	Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
	1913-1914.	1914-1915.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries—	1	1	Provincial Health Officer and Director, King Institute (1,450).	17,400				17,400		17,400	
			Conveyance Allowance (50) . . .	600				600		550	
			Exchange Compensation Allowance.	1,088				1,088		1,088	
	2	2	Laboratory Assistants, Civil Assistant Surgeon, Second Grade 2 (150) . . .	3,600				3,000		2,889	
			Local Allowance 2 (100) . . .	2,400				2,400		2,430	
					25,098		(a) 24,650		24,488		24,357
			Bacteriological Section.								
	1	1	Chemical Assistant (150-50-250) .	1,800				1,800			
	2	2	Assistants (15-1-20), (10-1-15) .	336				324			
	2	2	Laboratory Assistants (50-4-70), (20-2-30) . . .	1,104				1,032			
Establishment—	1	1	Typist (20-1-35) . . .	300				420			
	5	5	Servants 2 (8), 2 (7) and Muchi 1 (10) . . .	480				480			
	1	1	Sergeant (40-2-50) . . .	600				600			
			House-rent Allowance (15) . . .	180				180			
	1	1	Engine Driver and Fitter (14) . . .	168				168			
	1	1	Store Clerk (14) . . .	60				60			
	1	1	Local Allowance . . .	312				300		7,255	
	1	1	Typist (20-1-35) . . .	660				636			
	1	1	Mechanic (100-5-150) $\frac{1}{2}$ cost. *	324				324			
	3	3	Drivers (20), (18), (16) $\frac{1}{2}$ cost .	195				198			
	3	3	Oilers 3 (11) $\frac{1}{2}$ cost . . .	158				158			
	1	1	Gas Engine Driver (15) $\frac{2}{3}$ cost . . .	36				36			
	1	1	Oil Engine Driver (12) $\frac{1}{2}$ cost . . .	600				600			
	1	1	Mechanic (45-6-75) $\frac{2}{3}$ cost . . .	414				408			
	1	1	Sample Taker (25-3-40) . . .	30				30			
	1	3	Fireman (10-1-15) $\frac{1}{2}$ cost . . .	105				105			
	1	1	Assistant Gas-maker (10) $\frac{1}{2}$ cost .								
			Serum Section.								
	1	1	Laboratory Assistant (30-4-50). .	360				360			
			Temporary Establishment.								
Allowances—			Attenders (15) for 4 and 7 months.	70				...		...	
			Royal Bonus . . .	...	8,101		8,050	...	8,078	...	7,255
			Travelling Allowance of Officers .	300		250		300		311	
			Travelling Allowance of Establishment .	800		350		1,000		731	
			Grain Compensation Allowance . .	250		250		100		252	
					1,350		850		1,400		1,294
Supplies and Services—			Stores for Gaswork . . .	1,000				1,200		660	
			Stores for Waterworks . . .	200				200		129	
			Chemicals, Scientific Apparatus and Material . . .	46,000				13,000		12,912	
			Cost of Indented Europe Stores . .	...				...		1,750	
			Freight on Europe Stores . . .	...				...		95	
			Purchase of Animals for Bacteriology . .	100				100		4	
			Feeding Charges of Animals . . .	750				600		767	
			Petty Works of Construction . . .	300				300		...	
			Medicines supplied by Military Department . . .	150				100		...	
			Cost and Repair of Bicycle . . .	50				50		...	
Contingencies—					48,550		17,550		15,550		16,817
			Purchase and Repairs to Furniture and Fittings . . .	300				100		104	
			Hot and Cold Weather Charges . . .	100				100		56	
			Service Postage and Telegram Charges . . .	500				400		510	
			Tour Charges . . .	1,200				1,200		1,248	
			Purchase of Books . . .	400				400		...	
			Telephone . . .	155				155		155	
			Cleaning Charges . . .	200				200		182	
			Office Expenses . . .	400				400		298	
			Miscellaneous . . .	200				200		33	
			Pay of Menials . . .	671				417		556	
					4,126		3,100		3,572		3,122
			For rounding . . .		87,215 115				53,088 88		
			TOTAL . . .		87,100		54,200		53,000		52,345

\* Has free quarters.

(a) Includes Rs. 1,088 on account of Exchange Compensation Allowance.

## DETAILED ACCOUNT No. 26G.—SCIENTIFIC, ETC., DEPARTMENTS.—Agriculture.

SUMMARY.			Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts. 1912-1913.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I. DIRECTOR OF AGRICULTURE			37,400		48,100		37,200		33,093	
II. AGRICULTURAL EXPERIMENTS—										
(1) Central Farm and Teaching and Research Institute			79,000		93,400		84,450		80,882	
(2) Agricultural Chemist			24,600		28,200		24,000		19,934	
(3) Economic Botanist			16,900		22,000		25,200		20,617	
(4) Lecturing Botanist			12,900		...		...		...	
(5) Sugarcane breeding Station			42,800		43,700		34,600		55,764	
(6) Mycologist			21,100		25,500		18,100		15,825	
(7) Entomologist			24,000		30,500		24,500		25,721	
III. EXPERIMENTAL FARMS AND DISTRICT FARM—										
(1) Dy. Directors of Agriculture			55,500		40,900		44,100		36,926	
(2) Ordinary Staff for Experimental Farms			42,300		38,800		43,600		36,550	
(3) Experimental Farms and Cultivation			91,800		1,35,000		90,300		65,127	
(4) District Experimental Cultivation			5,000		5,000		5,000		...	
(5) Grants to the Central Agricultural Committee and the District Agricultural Committees			3,000		3,000		3,000		856	
(6) Grant to Central Agricultural Associations			...		...		...		—145	
IV. MISCELLANEOUS			70,000		64,100		64,000		46,601	
V. Planting Export			5,500		8,100		5,500		4,483	
Lump provision for the purchase of platinum basins and crucibles, microscopes, etc.			..		...		5,000		...	
Expenditure in connection with the meeting of the Board of Agriculture			...		2,000		..		...	
			5,31,800				5,08,350			
For rounding			1,800				50			
TOTAL				5,30,000		5,08,900		5,08,300		4,41,934

	Numbers.									
	1913-1914.	1914-1915.								
AGRICULTURAL DEPARTMENT.										
I. DIRECTOR OF AGRICULTURE.										
Salaries—	1	1	Director of Agriculture (1,800)*	20,736		22,815	20,736	18,990		
			Exchange Compensation Allowance.	1,296		1,376	1,296	1,034		
			Deduct—Probable Savings .		22,032		24,191	22,032		20,024
Establishment—	1	1	Head Clerk (85—2½—100)	1,200	}	6,852	1,200	}	5,593	
	7	7	Clerks 2 (70—2½—85), (50—2½—70), (35—2½—50), (30—1—35), (25—1—30), (20—1—25)	3,954			4,248			
	1	1	Typist (20—1—50)	336			324			
	10	10	Servants—Attenders 2 (10); Muchi (10); Duffadar (10); Peons 6 (8)	1,056			1,008			
Allowances—			Tentage	600	6,546	600	6,852	6,780	433	5,593
			Travelling Allowance of the Director	3,000		3,000	3,000		2,301	
			Travelling Allowance of the Establishment	600		600	1,000		649	
			Grain Compensation Allowance	288	4,488	300	270	4,870	270	3,653
Supplies and Services—			Maintenance of Electric Installation	360			...		1,269	
			Cost of Indented Europe Stores	...			500		...	
			Freight on Indented Europe Stores.	...			...		...	
			Lump Provision	...			...		...	
			Cost of Indigo Experiments	...			...		...	
			Freight Charges	...	360	360	...	500	...	1,269
Contingencies—			Purchase and Repair of Furniture	300			300		230	
			Purchase of Books	30			100		34	
			Tour Charges	300			300		222	
			Cleaning Charges	100			150		110	
			Hot and Cold Weather Charges	25			120		100	
			Service Postage and Telegram Charges	1,200			1,200		1,064	
			Office Expenses	640			600		333	
			Miscellaneous	1,350			200		460	
			Petty Construction and Repairs	30			30		1	
					3,975	* 12,497		3,000		2,554
			For rounding		37,401			37,182		
				1				18		
TOTAL, DIRECTOR OF AGRICULTURE					37,400	48,400		37,200		33,093

\* Includes Rs. 10,000 for indigo experiments sanctioned in G.O. No. 353, Financial, dated 20th May 1912.



DETAILED ACCOUNT NO. 26G.—SCIENTIFIC, ETC., DEPARTMENTS.—Agriculture—*contd.*

	Numbers.		AGRICULTURAL DEPARTMENT — <i>contd.</i>	Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
	1913-1914.	1914-1915.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			II. AGRICULTURAL EXPERIMENTS.								
			(1) Central Farm and Teaching and Research Institute.								
<i>Salaries—</i>	1	1	Superintendent of the Central Farm and Principal of the Agricultural College (500—50—1,000).	10,200				9,600		10,600	
			Local Allowance (100)	1,200				1,200		...	
	1		Assistant Principal	(a) ...	11,400	12,640		4,800	15,600	...	10,600
<i>Establishments—</i>	1	1	Curator (25—3—40)	336				300			
	3	3	Assistants 2 (150—20—250), 1 (100—10—250)	7,200				8,520			
	1	1	Assistant (50—10—150)	1,320				1,200			
	1	1	Mechanic (50—2½—75)	630				600			
	1	1	Farm Mechanic (70—2½—50)	390				360			
	1	1	Clerk (50—5—100)	1,020				960			
	2	2	Clerks (25—5—50)	840				780			
	1	1	Typist (20—1—50)	300				288		15,295	
	1	1	Clerk (20—1—30)	252				240			
	1	1	Clerk (20—1—25)	252				240			
	1	1	Librarian (30—5—50)	360				540			
	1	1	Assistant Librarian (20—1—30)	300				288			
	1	1	Store-keeper (20—1—30)	312				300			
	1	1	Machi (10)	120				120			
	12	11	Dullader (10), Messengers 3 (8), 6 (7), Lascar (8)	1,008				1,056			
	1	1	Sanitary Inspector (20—1—25)	300				300			
	1	1	Compounder (17—1—20)	144				144			
	1	1	Museum Attender (10—1—15)	132				120			
	1	1	Temporary clerk (20) for 3 months	60				...			
			<i>Defect—Probable Savings</i>		15,276	16,060		16,356			
<i>Allowances—</i>			Travelling Allowance of Officers	800				800			
			Travelling Allowance of Establishment	700		1,500		700		1,228	
			Grain Compensation Allowance	540		533		594		444	
			<i>College.</i>		2,040	2,030		2,094			1,672
<i>Supplies and Services—</i>			Purchase of Apparatus	...				...		3,009	
			Repair and Carriage of Tents	100				150		...	
			Books	1,000				800		1,006	
			Cost of Indented Europe Stores	1,300				1,000		2,482	
			Physical Laboratory Charges—Cost of locally-purchased European Stores	500				200		3,760	
			Other Items	3,000				3,200		...	
			Furniture	200				300		...	
			Hatta and Carriage Allowance to Agricultural Students	700				1,000		579	
			Petty Works of Construction	400				600		385	
			Freight on European Stores	150				150		161	
			Remuneration to Examiners	1,050				...		750	
			Library and Prizes	...				...		1,243	
			Provision of an Implement in Museum	500				1,800		...	
			<i>Central Farm.</i>		8,900			10,200			13,375
			A. Capital Charges—								
			(1) Moveable—								
			(a) Purchase of Live Stock	3,000				2,000		4,425	
			(b) Purchase of Dead Stock—								
			Cost of European Stores	2,000				2,000			
			Cost of locally-purchased European Stores	2,000				1,500		2,171	
			Freight on European Stores	100				100			
			Other Stores	2,000				2,000			
			(2) Immoveable—								
			New Works	2,000				1,500		3,891	
			B. Working Expenses—								
			(1) Repair and upkeep of all kinds.	8,000				8,200		7,839	
			(2) Maintenance of Cattle	8,000				7,500		6,767	
			(3) Cultivation Expenses—								
			(a) Cooly Labour	8,500				9,500		7,892	
			(b) Hire of Cattle Drivers	...				...		...	
			(c) Miscellaneous Cultivation Expenses	1,750				2,000		934	
			(4) Seeds and Plants	350				600		195	
			(5) Manures and Chemicals	1,800				1,000		1,176	
			(6) Sundries	500				700		288	
			(7) Farm Annexes	...				...		...	
			Cost of Land	...				...		3,053	
					40,000	59,200		38,500			38,631
			Carried over		77,616	89,930		82,750			79,573

(a) Provision has been made under Deputy Director of Agriculture.

1700.



DETAILED ACCOUNT No. 26G.—SCIENTIFIC, ETC., DEPARTMENTS.—Agriculture—*contd.*

Numbers.			Budget Estimate, 1914-1915.	Revised Estimate, 1913-1914.	Budget Estimate, 1913-1914.	Accounts. 1912-1913.			
	1913-1914.	1914-1915.	Rs.	Rs.	Rs.	Rs.			
AGRICULTURAL DEPARTMENT — <i>contd.</i>									
II. AGRICULTURAL EXPERIMENTS — <i>contd.</i>									
(1) Central Farm and Teaching and Research Institute— <i>contd.</i>									
Central Farm— <i>contd.</i>									
Brought forward . . . . .									
77,616 . . . . . 89,930 . . . . . 82,750 . . . . . 79,573									
Contingencies—			Purchase and Repair of Furniture . . . . .	100		100	330		
			Purchase of Books . . . . .	5		5	...		
			Cleaning Charges . . . . .	240		300	147		
			Tour Charges . . . . .	100		100	101		
			Hot and Cold Weather Charges . . . . .	20		50	57		
			Service Postage and Telegram Charges . . . . .	500		500	395		
			Office Expenses . . . . .	400		626	287		
			Miscellaneous . . . . .	10		10	— 8		
			1,375	3,470	1,691	1,309			
For rounding . . . . .			78,991		84,441				
Deduct—Probable Savings . . . . .			9		9				
Total Central Farm and Teach- ing and Research Institute . . . . .			79,000	93,400	84,450	80,882			
(2) Agricultural Chemist.									
Salaries—	1	1	Agricultural Chemist and Vice- Principal (500—50—1,000) . . . . .	10,200		9,600	6,850		
				10,200	9,780	9,600	6,850		
Establishments—	1	1	Chief Assistant (150—20—250) . . . . .	3,000		2,760	6,593		
	3	3	Assistants (50—10—150) . . . . .	3,120		3,240			
	1	1	Assistant (50—10—100) . . . . .	840		720			
	2	2	Clerks (25—2—35), (20—1—25) . . . . .	600		564			
	8	8	Laboratory Attendants 2 (15), Muchi (10), Peons (9), 4 (8) . . . . .	972		972			
			Royal Bonus . . . . .	...		...	...		
			8,532	8,020	8,256	6,593			
Deduct—Probable Savings . . . . .									
Allowances—			Travelling Allowance of Officers . . . . .	750	1,500	750	920		
			Travelling Allowance of Establish- ment . . . . .	750		750			
			Grain Compensation Allowance . . . . .	216		216			
			1,716	1,700	1,716	1,112			
Supplies and Services—			Laboratory Charges . . . . .	250		150	261		
			Cost of European Stores . . . . .	3,000		3,000	4,233		
			Cost of locally-purchased Euro- pean Stores . . . . .	100		100	15		
			Freight on European Stores . . . . .	300		300	385		
			3,650	† 8,300	3,550	4,894			
Contingencies—			Purchase of Books . . . . .	150		250	...		
			Tour Charges . . . . .	100		125	...		
			Hot and Cold Weather Charges . . . . .	10		10	2		
			Service Postage and Telegram Charges . . . . .	50		50	45		
			Office Expenses . . . . .	50		100	102		
			Miscellaneous . . . . .	50		200	308		
			Cleaning Charges . . . . .	50		48	8		
			Purchase and Repair of Furniture. Freight Charges . . . . .	50		50	20		
				...		...	...		
				510	400	833	485		
			For rounding . . . . .	24,608		23,955			
				8		45			
			Total Agricultural Chemist . . . . .	24,600	28,200	24,000	19,934		
	(3) Economic Botanist.								
Salaries—	1	1	Government Botanist (500—50— 1,000) . . . . .	7,800		6,000	9,304		
				7,800	10,290	6,000	9,304		
Establishments—	1	...	Assistant . . . . .	...		3,000	...		
	2	2	Assistants (50—10—150) . . . . .	1,320		2,880			
	3	2	Fieldmen (25—5—50) * . . . . .	960		1,260			
	2	2	Clerks (25—2—35), (15—2—25) . . . . .	648		600			
	1	...	Draughtsman (15—5—25) . . . . .	...		300			
	3	2	Plant Collectors (20), (12) . . . . .	384		564			
	...	1	Artist (50—4—74) . . . . .	600		...			
	Carried over . . . . .			3,912	7,800	10,290	8,604	6,000	...

\* Increment is biennial.

† Includes Rs. 3,750 out of the lump provision of Rs. 5,000 for platinum crucibles.

DETAILED ACCOUNT No. 266—SCIENTIFIC, ETC., DEPARTMENTS.—Agriculture—*contd.*

	Numbers.		AGRICULTURAL DEPARTMENT — <i>contd.</i>	Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
	1913-1914	1914-1915		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	R.
			<b>II. AGRICULTURAL EXPERIMENTS</b> — <i>contd.</i>								
			(3) Economic Botanist— <i>contd.</i>								
			Brought forward . . . . .	3,912	7,800		10,290	8,604	6,000		9
Establishments — <i>contd.</i>	1	1	Storekeeper (25) . . . . .	300				300			
	6	4	Servants—Peons (9), 3 (8) . . . . .	396				624			
			Royal Bonus . . . . .	...				...			
			Temporary Staff.								
			Herbarium Peon (10) . . . . .	...				...			
			Assistant (50—10—150) . . . . .	...				600			
			Fieldmen (35) . . . . .	...				420			
	2	1	Plant Collector (12) . . . . .	...				144			
					4,008		6,500		10,692		84
Allowances—			Travelling Allowance of Officers . . . . .	2,000		1,500		1,500		68	
			Travelling Allowance of Establishment . . . . .	1,000		500		2,000		264	
			Grain Compensation Allowance . . . . .	200		300		306		318	
					3,200		2,300		3,806		6
Supplies and Services—			Cost of Specimens purchased on Tour . . . . .	50				60		8	
			Fittings, Furniture, etc., for the collections . . . . .	200				350		151	
			Cost of Books and Publications . . . . .	...				500		...	
			Cost of imported European Stores . . . . .	...				...		1,420	
			Cost of locally purchased European Stores . . . . .	1,000				2,000		...	
			Freight on European Stores . . . . .	...				...		118	
			Purchase, Repair and Carriage of Tents . . . . .	...				...		...	
			Laboratory Chemicals and Fittings . . . . .	...				...		370	
					1,250		2,410		2,910		2
			Purchase and Repair of Furniture . . . . .	75				100		52	
Contingencies—			Tour Charges . . . . .	260				1,000		106	
			Hot and Cold Weather Charges . . . . .	...				...		...	
			Cleaning Charges . . . . .	...				100		...	
			Service Postage and Telegram Charges . . . . .	150				200		149	
			Office Expenses . . . . .	120				250		89	
			Miscellaneous . . . . .	50				150		34	
					655		500		1,800		
			Deduct—Probable savings . . . . .		17,513				25,200		
			For rounding . . . . .		600						
					13						
			Total, Economic Botanist . . . . .		16,900		22,000		25,200		20
			(4) Lecturing Botanist								
Salaries—	1		Lecturing Botanist (330—30—660) . . . . .		4,356						
Establishments—	1		Assistant (150—10—250) . . . . .	1,800							
	1		Assistant (50—10—150) . . . . .	1,800							
	1		Fieldmen (25—5—50) . . . . .	420							
	1		Artist (25—25—50) . . . . .	300							
	1		Plant Collector (15) . . . . .	180							
	1		Clerk (20—1—25) . . . . .	240							
	3		Servants—Muchi (10), Peons 2 (8) . . . . .	312							
				5,052							
			Deduct—Probable savings . . . . .	1,536							
					3,516						
			Temporary Staff.								
	1		Assistant (50—10—150) . . . . .	600							
	1		Fieldman (35) . . . . .	420							
	1		Plant Collector (12) . . . . .	144							
					11,164						
Allowances—			Travelling Allowance of Officers . . . . .	750							
			Travelling Allowance of Establishment . . . . .	1,000							
			Grain Compensation Allowance . . . . .	162							
					1,912						
			Carried over . . . . .		10,948						

## DETAILED ACCOUNT No. 26-G.—SCIENTIFIC, ETC., DEPARTMENTS.—Agriculture—cont.

	Numbers.		AGRICULTURAL DEPARTMENT —contd.	Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-13.	
	1913-1914.	1914-1915.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			II. AGRICULTURAL EXPERIMENTS —contd.								
			(4) Lecturing Botanist—contd.								
			Brought forward .		10,948						
Supplies and Services—			Cost of Specimens purchased on Tour .	30							
			Fittings, Furniture, etc., for the Collections .	200							
			Cost of Books and Publications .	...							
			Cost of indented Europe Stores .	...							
			Cost of locally purchased Europe Stores .	1,000							
			Freight on Europe Stores .	...							
			Purchase, Repair and Carriage of Tents .	...							
			Laboratory Chemicals and Fittings .	...							
					1,230						
Contingencies—			Purchase and Repair of Furniture .	30							
			Tour charges .	500							
			Hot and Cold Weather Charges .	...							
			Cleaning Charges .	...							
			Service Postage and Telegram Charges .	60							
			Office Expenses .	100							
			Miscellaneous .	30							
					720						
			For rounding .		12,898 2						
			Total, Lecturing Botanist .		12,900						
			(5) Sugarcane Breeding Station.								
Salaries—	1	1	Sugarcane Expert (1,500) .		18,000		18,000		18,000		6,339
Establishment—	1	2	Botanical Assistant (50—10—150).	2,040				600			
	1	1	Chemical Assistant (50—10—150).	1,200				600			
	1	1	Farm Manager (50—5—100) .	960				600			
	1	1	Assistant Farm Manager (35—3—50) .	564				420			
	2	3	Fieldmen (25—5—50)* .	900				600			
	1	1	Artist (25—2—35) .	300				300			
	1	1	Clerk (30—2—40) .	360				300			
	1	2	Plant Collector (12) .	288				144			
	4	5	Peons (8) .	480				336			
	1	1	Laboratory Attendant (15) .	180				...			
			Deduct—Probable savings .	1,380							
					5,892		4,960		3,900		1,448
Allowances—			Travelling Allowance of Officers .	4,000				4,000			
			Travelling Allowance of Establishment .	1,500		4,600		1,500		1,758	
			Grain Compensation Allowance .	234		150		216		53	
					5,734		4,750		5,716		1,811
Supplies and Services—			Fittings, Furniture, etc., for the Collections .	400				...			
			Laboratory and Chemicals .	1,000				...			
					1,400		2,000		...		...
			A. Capital Charges.								
			(1) Moveable—								
			(a) Purchase of Live Stock .	500				...		500	
			(b) Purchase of Dead Stock .	700				1,200		2,847	
			(2) Immoveable—								
			(a) Cost of Lands .	...				2,100		33,364	
			(b) New Works .	1,500				...		5,090	
			Carried over .	2,700	31,026		29,710	3,300	27,616	41,801	9,598

\* Increment biennial.



## DETAILED ACCOUNT No. 26G.—SCIENTIFIC, ETC., DEPARTMENTS.—Agriculture—contd.

	Numbers		AGRICULTURAL DEPARTMENT <i>contd.</i>	Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
	1913-1914	1914-1915		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			II AGRICULTURAL EXPERIMENTS —contd.								
			Brought forward .	2,700	31,026		29,710	3,300	37,616	41,801	9,590
			(5) Sugarcane Breeding Station —contd.								
			B Working Expenses								
Supplies and Services—cont.			Laboratory Charges .							406	
			Purchase of Apparatus .					300		237	
			Repairs and upkeep of all kinds .	2,000				350		218	
			Maintenance of Cattle .	1,000							
			Cultivation Expenses—								
			(a) Coolie Labour .	2,500				600		879	
			(b) Hire of Cattle and Drivers .	150				150		129	
			(c) Miscellaneous Cultivation Expenses .	600				250		29	
			Seeds and Plants .	250				100		92	
			Fertilizers and Chemicals .	1,000				150		106	
			Sundries .	100				100		2,263	
			Freight on Europe Stores .								
Contingencies—					10,300		13,000		5,300		46,100
			Purchase of Books .	150				100			
			Purchase of Furniture .	50				200		...	
			Tour Charges .	600				600			
			Hot and Cold Weather Charges .	50				50			
			Cleaning Charges .	100				100		...	
			Service Postage and Telegram Charges .	200				300		6	
			Office Expenses .	300				300			
			Miscellaneous .	50				100			
					1,500		990		1,750		
			Deduct—Probable savings .		14,826				34,666	60	
			For rounding .		25				6		
			Total		12,800		43,700		34,600		55,76
			(6) Mycologist								
Salaries—	1	1	Mycologist (500-50-1,000) .		7,800		6,900		7,200		7,050
Establishments—	1	1	Assistant in Mycology (50-10-150) .	1,560				1,410			
	1	1	Assistant in Mycology (50-10-100) .	840				720			
	3	3	Peonies (25-5-70) *	160				900			
	1	1	Plant Collector (15) .	180				180			
	2	2	Clerks (25-2-15) (20-1-25) .	564				612			
	5	5	Students—Laboratory Attendant (15) Peons (9), 3 (8) .	576				576			
	1	2	Artists (50-1-75), (25-2-50) .	900				150			
			Travel bonus .		5,580		4,400		4,608		3,550
Allowances—			Travelling Allowance of Officers .	1,800				1,750			
			Travelling Allowance of Establishment .	1,600		3,400		1,250		2,614	
			Grain Compensation Allowance .	324		250		270		245	
					3,724		3,650		3,270		2,85
Supplies and Services—			Pot-culture house .			3,000				...	
			Cost of Specimens purchased on tour .	50		50		50			
			Fittings, Furniture, etc., for the Collections .	250		250		250			
			Laboratory Charges including Cost of indented Europe Stores, locally purchased Stores and Freight on Stores .	2,600		3,000		1,750		1,177	
			Cost of Books and Publications .	300		1,500		200		...	
Contingencies—					3,200		7,800		2,250		1,177
			Purchase and Repair of Furniture .	100				100			
			Tour Charges .	250				200			
			Cleaning Charges .	50				50			
			Hot and Cold Weather Charges .	50				50			
			Service Postage and Telegram Charges .	200				200		1,174	
			Office Expenses .	50				100			
			Miscellaneous .	50				50			
					750		2,750		750		1,174
			For rounding .		21,054				18,078	22	
			Total, Mycologist .		21,100		25,500		18,100		15,890

DETAILED ACCOUNT No. 26G—SCIENTIFIC, ETC., DEPARTMENTS.—Agriculture—*contd.*

	Numbers		AGRICULTURAL DEPARTMENT — <i>contd.</i>	Budget Estimate, 1914-1915		Revised Estimate, 1913-1914		Budget Estimate, 1913-1914		Accounts, 1912-1913.	
	1913-1914	1914-1915.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			II. AGRICULTURAL EXPERIMENTS — <i>contd.</i>								
			(7) Entomologist								
Salaries—	1	1	Entomologist (500) . . . . .		6,000		6,600		6,000		
Establishments—	1	1	First Assistant in Entomology (50-10-150) . . . . .	1,800				1,680			
	1	1	Second Assistant in Entomology (50-10-150) . . . . .	1,580				1,446			
	1	1	Third Assistant in Entomology (50-10-150) . . . . .	960				840			
	2	3	Fieldmen (25-5-50) * . . . . .	1,200				900			
	1	3	Artists (50-4-74), 2 (25-2½-50)	1,200				180			
	2	2	Setters (20), (15) . . . . .	120				120			
	2	2	Clerks (25-2-35), (20-1-25) .	576				540			
	5	5	Servants, Laboratory Attendant (15), Peons (9), 3 (5) . . . .	576				576			
			Royal Bonus . . . . .								
Allowances—			Travelling Allowance of Officer .	1,700	8,292		7,400	2,000	6,576		10,374
			Travelling Allowance of Establish- ment . . . . .	1,800		3,500		1,500		3,326	
			Grain Compensation Allowance .	360		320		242		184	
					3,860		3,820		3,742		3,510
Supplies and Services—			Cost of Europe Stores and Freights Cost of Specimens purchased on tour . . . . .	50		50		..		5,029	
			Fittings, Furniture, etc., for col- lections . . . . .	1,000		5,800		1,000		..	
			Purchase of Books, etc. . . . .	1,000		3,000		2,000		..	
			Laboratory Charges . . . . .	3,000		3,000		4,000		..	
Contingencies—					5,050		11,850		7,050		5,029
			Cleaning Charges . . . . .	50				50			
			Purchase of Furniture . . . . .	150				150			
			Tour Charges . . . . .	250				250			
			Hot and Cold Weather Charges .	50				50			
			Service Postage and Telegram Charges . . . . .	250				250			
			Office Expenses . . . . .	50				150			
			Miscellaneous . . . . .	30				50			
					830		880		950		6,808
			For rounding . . . . .		24,032 32				24,318 18		
			Total, Entomologist . . . . .		24,000		30,500		24,300		25,721
			III EXPERIMENTAL FARMS AND DISTRICT FARMS								
			(1) Deputy Directors of Agriculture.								
Salaries—	2	2	Deputy Directors of Agriculture 2 (500-30-1,000) . . . . .	16,200				15,000			
	1	1	Officer on Special Duty . . . . .					..			
	1	1	Assistant Principal and third Deputy Director of Agriculture (400-30-460) . . . . .	4,800				..			
	2	2	House Rent Allowance . . . . .	600							
	2	2	Assistant Directors of Agriculture 2 (250-15-400) . . . . .	7,260				6,900			
Establishments—	11	15	Accountant (30-2-40), Head Clerk (35-2-60), Clerks 2 (35-2-60), 1 (30-2½-40), 2 (25-2½-35), 2 (25-2-35), 1 (20-1-35), 2 (20-1-25), Typists 2 (20-1- 50), 1 (20-1-25) . . . . .	5,082	28,860		21,600	4,026	21,900		18,057
	16	21	Servants 2 (9), 10 (8), 2 (7); Mudris 2 (10), Peons 1 (9), 4 (8)	2,076		5,000		1,512		5,214	
			Temporary Establishment.								
			Clerk (30) . . . . .	360							
			Peons 2 (8) . . . . .	192							
			Establishment of Officers on Special Duty . . . . .	..						15	
			Royal Bonus . . . . .	..							
Allowances—					7,710		5,000		5,538		5,229
			Travelling Allowance of Officers .	9,000		7,300		7,500		6,566	
			Travelling Allowance of Establish- ment . . . . .	2,900		1,600		2,000		2,196	
			Grain Compensation Allowance .	630		450		360		426	
			Travelling Allowance of Officer on Special Duty . . . . .	..		..				..	
					12,530		9,850		9,860		9,478
			Carried over . . . . .		49,100		36,460		37,298		32,764

\* Increment biennial.

## DETAILED ACCOUNT No. 26G.—SCIENTIFIC, ETC, DEPARTMENTS.—Agriculture—contd

	Numbers		AGRICULTURAL DEPARTMENT	Budget Estimate, 1914-1915		Revised Estimate, 1914-1915		Budget Estimate, 1913-1914		Accounts, 1912-1913	
	1913-1914	1914-1915		Rs	ks	Rs.	ks	Rs	Rs	Rs	Rs
			III — EXPERIMENTAL FARMS AND DISTRICT FARMS—contd								
			(1) Deputy Directors of Agriculture—contd								
			Brought forward		49,100		36,450		37,298		32,764
Supplies and Services—			Cost of indented European Stores							279	
			Cost of locally purchased European Stores	200				200		12	
			Freight on European Stores							5	
			Fittings, Furniture, etc for the Agricultural Collections	100				200			
			Purchase Repair and Carriage of Plants	1,000				500		1	
			Seeds and Plants					200			
			Purchase of Agricultural Implements					100		108	
			Cost of Land					1,000			
			Manure and Chemicals	100						1,205	
			Petty Construction and Repairs		1,400		* 1,150		2,200		1,610
Contingencies—			Purchase and Repair of Furniture	350				300		154	
			Purchase of Books	130				200			
			Tour Charges	1,150				1,050		749	
			Service Postage and Telegram Charges	1,370				1,200		927	
			Hot and Cold Weather Charge	285				300		86	
			Cleaning Charges	310				300		136	
			Rents, Rates and Taxes	510				215		64	
			Office Expenses	370				600		301	
			Miscellaneous	300				400		155	
			Contingencies of Officer on Special Duty		5,005		* 3,000		4,595		2,552
			For rounding		55,575				44,093		
			Total Deputy Directors of Agriculture		55,500		10,900		44,100		36,926
Establishments—			(2) Ordinary Staff for Experimental Farms								
	23	23	Farm Managers (100—10—150), 17 (50—5—100)	22,550				19,620			
	23	26	Assistant Managers (35—3—50)	12,396				12,120			
	10	8	Chiefs (20—1—30)	2,076				2,424			
			Servants 6 (7), Peons 3 (7)	756				840		27,615	
	1	1	Temporary clerk (20—1—30)	240							
	1	1	Temporary Storekeeper (20)	240				210			
	1	1	Temporary Peon for Mangalore Farm (7)	84				84			
			Deduct—Probable Savings	5,792				1,500			
					32,380		29,600		33,828		27,615
Allowances—			Travelling Allowance	7,500		7,500		7,500		7,210	
			Grain Compensation Allowance	396		350		300		328	
Supplies and Services—			Petty Construction and Repairs		7,996		7,850		7,800		7,538
Contingencies—			Purchase and Repair of Furniture	250				200		239	
			Tour Charges	150				200		63	
			Service Postage and Telegram Charges	1,100				1,100		686	
			Rents, Rates and Taxes							33	
			Office Expenses	400				400		235	
			Miscellaneous	100				100		119	
			Cleaning Charges							20	
					2,000		1,350		2,000		1,395
			For rounding		42,276				43,628		
					24				28		
			Total, Ordinary Staff, etc.		42,300		38,800		43,600		36,560

\* Includes provision for new Deputy Director, Western Division

DETAILED ACCOUNT No. 26G.—SCIENTIFIC, ETC, DEPARTMENTS.—Agriculture—*contd.*

Numbers		AGRICULTURAL DEPARTMENT — <i>contd.</i>	Budget Estimate, 1914-1915		Revised Estimate, 1913-1914		Budget Estimate, 1913-1914		Accounts, 1912-1913	
1913-1914	1914-1915		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		III EXPERIMENTAL FARMS AND DISTRICT FARMS— <i>contd.</i>								
		(3) Experimental Farms and Cultivation.								
		A Capital Charges—								
		1. Movable—								
		(a) Purchase of Live stock .	2,310				2,095		873	
		(b) Do Dead-stock .	2,300				2,100		9,385	
		2 Immoveable—								
		New Works .	20,750				7,300		5,096	
		B Working Expenses—								
		1. Repair and Upkeep of all kinds .	1,550				3,600		4,079	
		2 Maintenance of Cattle .	4,900				3,850		3,271	
		3 Cultivation Expenses—								
		(a) Coolie Labour .	11,850				9,600		8,131	
		(b) Hire of Cattle Drivers .	300				75		29	
		(c) Miscellaneous Cultivation Expenses .	3,150				2,350		2,534	
		4 Seeds and Plants .	1,305				1,415		926	
		5 Manures and Chemicals .	2,725				2,050		1,862	
		6 Sundries .	5,715				5,270		4,685	
		Lump Provision for the Anakapalle Farm for items other than 'New work,' 'Purchase of cattle' and 'Cost of land' .					10,000		..	
		For acquisition of an experimental Farm under Velgode Project .					12,000			
		Establishment of a cotton ginnery at Hagari .					3,200			
				60,155		1,04,000		65,205		40,874
		ERADICATION OF THE PALMYRA DISEASE (GODAVARI AND KISTNA)								
Establishment—	2 2	Special Tahsildars (150) .	3,600				3,600			
	18 20	Revenue Inspectors 10 (40), 10 (30)	8,400				7,140			
	2 2	Clerks (20) .	180				480			
	22 24	Peons (7) .	2,016				1,848			
				14,490		31,000		13,368		21,253
Allowances—		Grain Compensation Allowance .	560				538			
		Travelling Allowance of Establish- ment .	5,450				5,000			
				6,010			6,200			
Contingencies—		Contingencies .		5,600				11,738		24,253
		Lump provision for the eradication of disease in Malabar .		5,600						
				91,761				90,311		
		For rounding		39				11		
		Total, Experimental Farms and Cultivation .		91,800		1,31,000		90,300		65,127
		(4) District Experimental Cultiva- tion .		5,000		5,000		5,000		
		(5) Grants to the Central Agri- cultural Committee and the District Agricultural Associa- tions .		3,000		3,000		3,000		856
		(6) Grant to Central Agricultural Associations .								145
		IV. MISCELLANEOUS.								
		(1) Improvement of Cotton Cultiva- tion .	48,000		42,000		48,000		33,050	
		(2) Distribution of Green Manur- ing Seeds .	10,000		6,000		10,000		1,572	
		(3) Sugarcane crushing stations at Singanallur and Chitta- vadigi .	12,000		16,400		6,000		11,979	
		Total, Miscellaneous .		70,000		64,400		64,000		46,601
		V. PLANTING EXPERT.								
Salaries—	1 1	Planting Expert (750) .	9,000		9,000		9,000		9,000	
Allowance—		Travelling Allowance .	1,900		950		1,900		942	
Contingencies—		Lump Provision .	100		3,650		100		41	
				11,000		13,600		11,000	9,983	
		Deduct—Recoveries .		5,500		5,500		5,500	5,500	
		Total, Planting Expert .		5,500		8,100		5,500		4,483



DETAILED ACCOUNT NO. 26H.—SCIENTIFIC, ETC., DEPARTMENTS.—Cinchona Plantations.											
	Numbers.		Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.		
	1913-1914.	1914-1915.									
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Salaries—	1	1	Director of Government Cinchona Plantations (800—50—1,000) *		12,000	6,982	12,000	10,835			
	1	1	Manufacturing Chemist (500—50—700)		6,600	6,373	6,000	3,790			
					18,000		18,000				
			Deduct—Probable Savings		4,800		5,000				
Establishment—					13,800	13,355	13,000	14,625			
	2	2	Overseers (200—10—250), (150—10—200) *		5,400		5,400				
					2,300		3,300				
	5	5	Overseers 1 (75), 4 (50) *		1,800		1,800				
	1	1	Manager (100—10—150)								
	6	6	Clerks and Storekeepers 1 (50), 1 (35), 1 (30), 1 (25—1—30), 2 (20—1—25) *		2,268		2,100				
					283		240				
	2	2	Servants, 120		2,100		2,100				
	1	1	Factory Overseer (125—5—175) *		900		900				
			Personal Allowance 1 (75)								
			Temporary Establishment—								
			Ministries 1 (22), 2 (15)		624		624				
			Personal Allowance to the Overseer at Dodabetta		1,200		1,200				
			Royal Bounts								
Advances—					17,880	14,080	14,084	17,014			
			Deduct—Probable Savings		3,566		3,500				
					1,600	1,600	1,900	2,179			
			Travelling Allowance			250	240	236			
			Grain Compensation Allowance								
	Supplies and Stores—					1,600	1,850	1,810	2,415		
				Working Charges (Plantations)		18,389		32,345	27,551		
				Manure		2,853		2,709	4,179		
				Crops		11,100		11,700	11,906		
				Petty Works of Construction		3,500		2,864	8,400		
			Procurement		1,100		2,228	2,390			
			Manufacture and Distributary Charges		38,000		40,000	41,851			
			Machinery and Plant		3,000		3,000	8,293			
			Purchase of Bark		80,000		3,50,000	5,41,551			
			Cost of Indented Europe Stores		8,000		10,000	18,358			
			Cost of locally-purchased Stores								
			Freight on Europe Stores		1,300		1,000	1,985			
			Cost of preparing the first plot of uprooted cinchona of 40 acres at Dodabetta for replanting		3,400						
						1,71,242	4,55,846	4,55,846	6,66,473		
Contingencies—											
				Four Charges							
				Purchase of Books		100		100	284		
			Service Postage and Telegram Charges		200		200	237			
			Rents, Rates and Taxes		600		600	601			
			Office Expenses		44		50	73			
						944	960	950	1,195		
			Deduct—Probable Savings			2,01,900					
					2,900						
TOTAL				1,99,900		4,36,100		4,85,700		7,01,722	

DETAILED ACCOUNT NO. 26L.—SCIENTIFIC, ETC., DEPARTMENTS.—Botanical and other Public Gardens.

SUMMARY.		Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
BOTANICAL GARDENS		18,723		17,400		19,151		18,065	
OTHER PUBLIC GARDENS		20,302		35,100		35,052		20,116	
		39,025				54,203			
For rounding		25				3			
TOTAL			39,000		52,500		54,200		38,181

\* Have free quarters.  
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DETAILED ACCOUNT No. 261.—SCIENTIFIC, ETC., DEPARTMENTS.—Botanical and other Public Gardens—*contd.*

Numbers.			DETAILS.	Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
1913-1914.	1914-1915.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
BOTANICAL GARDENS.											
Salaries—	1	1	Curator (200—425) * . . . . .	2,580		2,560		2,520		2,500	
			Exchange Compensation Allowance . . . . .	162		160		158		156	
			Special Conveyance Allowance . . . . .	300		300		300		300	
					3,042		3,020		2,978		2,956
Establishment—	1	1	Overseer, General (50) * . . . . .	600				600			
	1	1	Nursery Overseer (25—1—35) * . . . . .	324				312			
	1	1	Clerk (50) . . . . .	600				600			
	1	1	Store-keeper (25—1—30) . . . . .	360				360		2,135	
	2	2	Servants (8), (7) * . . . . .	180				180			
			Local Allowance 2 (2) . . . . .	48				48			
			Royal Bonus . . . . .		2,112		2,100		2,100		2,135
Allowances—			Travelling Allowance . . . . .	750		750		750		594	
			Grain Compensation Allowance . . . . .	108	858	108	858	72	822	99	693
Supplies and Services—			Transmission Charges . . . . .	100				400		297	
			Freight Charges . . . . .	325				325		66	
			Working Charges . . . . .	5,700				5,700		5,732	
			Developing the Vegetable Products . . . . .	400				750		361	
			Horticultural and other Implements . . . . .	250				250		232	
			Labelling . . . . .	300				300		300	
			Freight on Europe Stores . . . . .	25				25		241	
			Cabinets and Materials for the Herbarium . . . . .	20				20		20	
			Library Charges . . . . .	50				50		47	
			Cost of supplying Seeds to other Gardens . . . . .	2,558				2,558		2,541	
			Pleader's Fees . . . . .	50				50		...	
			Purchase of Chemicals . . . . .	20				20		13	
			Cost of indented Europe Stores . . . . .	325				375		...	
					10,123		8,822		10,823		9,850
Contingencies—			Cleaning Charges . . . . .	108				108		108	
			Purchase and Repair of Furniture . . . . .	550				550		409	
			Petty Repairs . . . . .	850				800		824	
			Tour Charges . . . . .	10				15		9	
			Service Postage and Telegram Charges . . . . .	100				85		120	
			Rents, Rates and Taxes . . . . .	850				750		890	
			Office Expenses . . . . .	120				120		71	
			Miscellaneous . . . . .	...				...		...	
					2,588		2,600		2,428		2,431
			TOTAL, BOTANICAL GARDENS . . . . .		18,723		17,400		19,151		18,065
OTHER PUBLIC GARDENS.											
Establishment, etc.—	1	1	Burlyar Garden, Nilgiris—								
	1	1	Overseer (25) † . . . . .		1,000	1,000		1,000		900	
			Peon (9) † . . . . .								
			Upkeep . . . . .								
			Medicinal Garden, Nilgiris . . . . .	300		300		300		300	
			Sim's Park, Coonoor—								
	1	1	Overseer (30—1—40) . . . . .	480				480			
	1	1	Peon (9) . . . . .	108		3,000		108		3,203	
			Upkeep . . . . .	2,500				2,500			
			Government House, Ootacamund . . . . .	3,500		3,500		3,250		3,477	
			Nurseries, Kallar . . . . .	1,250		1,250		1,250		1,102	
			Other Public Gardens and Parks—								
	1	1	Overseer (20) . . . . .	240				240			
			Upkeep . . . . .	3,000		4,275		3,000		4,362	
			Ooty Lake Margins . . . . .	992				992			
			Grain Compensation Allowance . . . . .	72				72			
			Royal Bonus . . . . .	...				...			
			Old College Park, Madras—								
			Gardener . . . . .	288				288			
			Cooly Gardeners . . . . .	50				50			
			Manure . . . . .	25				25			
			Flower Pots . . . . .	11				10			
			Tools, etc. . . . .			503				503	
			Local Allowance drawn by the Head Clerk and Librarian of the Office of the Registrar of Books as Garden Superintendent (7) . . . . .	84				84			
			Rents, Rates and Taxes . . . . .	100				100			
			Miscellaneous . . . . .	30				30			
			Grain Compensation Allowance . . . . .	72		72		73		69	
			Zoological Collections in the People's Park, Madras . . . . .	2,000		17,000		17,000		2,000	
			Agri-Horticultural Gardens, Madras . . . . .	4,000		4,000		4,000		4,000	
			Agri-Horticultural Society, the Nilgiris . . . . .	200		200		200		200	
			TOTAL, OTHER PUBLIC GARDENS . . . . .		20,302		35,100		35,052		20,116

\* Have free quarters.

† Paid from Contingencies.

DETAILED ACCOUNT No. 26J.—SCIENTIFIC, ETC., DEPARTMENTS.—Emigration.											
SUMMARY.				Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
EMIGRATION TO BRITISH COLONIES . . . . .				6,094		6,050		6,094		6,202	
EMIGRATION TO FRENCH COLONIES . . . . .				8,991		6,650		8,985		8,804	
				15,085				15,079			
For rounding . . . . .				15				21			
TOTAL . . . . .					15,100		12,700		15,100	15,008	
DETAILS.											
EMIGRATION TO BRITISH COLONIES.											
MAURITIUS AND NATAL.											
Salaries—	1913-1914.		1914-1915.		1913-1914.		1914-1915.		1913-1914.		
	1913-1914.	1914-1915.	1913-1914.	1914-1915.	1913-1914.	1914-1915.	1913-1914.	1914-1915.	1913-1914.	1914-1915.	

## MADRAS—EXPENDITURE.

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DETAILED ACCOUNT No. 26J.—SCIENTIFIC, ETC., DEPARTMENTS.—Emigration—*contd.*

	Numbers.		EMIGRATION TO FRENCH COLONIES — <i>contd.</i>	Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913	
	1913-1914.	1914-1915		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Contingencies—			Brought forward . . . . .		8,316		5,900		8,316		8,162
			Purchase and Repair of Furniture . . . . .	34				42		24	
			Hot and Cold Weather Charges . . . . .	186				186		92	
			Service Postage and Telegram Charges . . . . .	180				180		76	
			Rents, Rates and Taxes . . . . .	540				480		240	
			Tour Charges . . . . .	15				15		3	
			Office Expenses . . . . .	65				65		31	
			Miscellaneous including Doctor's Fees . . . . .	270				270		119	
			Petty Construction and Repairs . . . . .	..				40		21	
			Cleaning Charges . . . . .	60				60		33	
			Deduct—Moisty transferred to "25. Political" (p. 186). . . . .	1,350				1,338			630
				675				669			
			TOTAL, EMIGRATION TO FRENCH COLONIES . . . . .		8,991		6,650		8,985		8,804

## DETAILED ACCOUNT No. 26K.—SCIENTIFIC, ETC., DEPARTMENTS.—Inland Labour Transport.

Establishments—	1	2	Clerks 1 (20), (15) . . . . .	420		180		180		170	
Allowances—			Grain Compensation Allowance . . . . .	15		20		15		22	
Contingencies—			Travelling Allowance . . . . .	20				20			
			Office Expenses . . . . .								
			Miscellaneous . . . . .	5				5			
					460				220		
			Add—For rounding . . . . .		40				20		
			TOTAL . . . . .		500		200		200		201

## DETAILED ACCOUNT No. 26L.—SCIENTIFIC, ETC., DEPARTMENTS.—Inspector of Factories.

Salaries—	1	1	Inspector of Factories (400—30—1,000) + personal allowance so as to give Rs. 793-12 . . . . .		9,525		9,525	(a) 9,525	(b) 6,018
Establishment—	1	1	Head Clerk (45—3—60) . . . . .	576			540		
	2	2	Clerks 1 (30—1—35), 1 (20—1—25). . . . .	624			600		
	1	1	Typist (20—1—25) . . . . .	252			240		900
	1	1	Duffadar (10) . . . . .	120			120		
	3	3	Peons 3 (8) . . . . .	288			288		
					1,860		1,832	1,788	900
Allowances—			Travelling Allowances . . . . .	6,000		6,000	6,000	3,003	
			Grain Compensation Allowance . . . . .	144		156	180	92	
					6,144		6,156	6,180	3,096
Supplies and services—			Electric fans and lights . . . . .	100		100	...	32	
			Fees to Certifying Surgeon . . . . .	1,500		1,900	1,500	7,887	
					1,600		2,000	1,500	7,917
Contingencies—			Purchase of Books . . . . .	25			50		7
			Service Postage and Telegram Charges . . . . .	300			300		192
			Purchase and Repair of Furniture . . . . .	100			180		608
			Hot and Cold Weather Charges . . . . .	25			120		...
			Tour Charges . . . . .	50			60		...
			Office Expenses . . . . .	100			180		110
			Rents, Rates and Taxes . . . . .	960			960		400
			Cleaning Charges . . . . .	48			72		19
			Miscellaneous . . . . .	...			...		...
					1,608		1,887	1,922	
					20,737			20,915	1,336
			For rounding . . . . .		37			85	
			Deduct—Probable Savings . . . . .		...			600	
			TOTAL . . . . .		20,700		21,400	20,400	19,357

(a) Includes Rs. 525 on account of Exchange Compensation Allowance.  
 (b) Do. Rs. 331 do. do.



DETAILED ACCOUNT No. 26N.—SCIENTIFIC, ETC., DEPARTMENTS.—Provincial Statistics—*contd.*

	Numbers.		REGISTRATION OF BIRTHS AND DEATHS— <i>cont.</i>	Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
	1913-1914.	1914-1915.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			Brought forward								
			Registrar-General of Births, Deaths and Marriages—		15,734		15,970		15,074		15,753
			Clerks (40), (25)	780				780			
			Attender (10)	120		969		120		987	
			Peon (7)	84				84			
			Royal Bonus	...				...			
			Grain Compensation Allowance	70	984		969	70	984	67	987
			Purchase and Repair of Furniture.	100	70		70	50	70	111	67
			Service Postage and Telegram Charges	130				150		119	
			Rents, Rates and Taxes	32				32		32	
			Office Expenses	30				50		19	
			District Charges	24	292		282		282		281
			Malabar Marriage Registration Act IV of 1896—		24		14		34		28
			District Charges	...							
			TOTAL, REGISTRATION OF BIRTHS AND DEATHS		17,104		17,305		17,014		17,116

## DETAILED ACCOUNT No. 26O.—SCIENTIFIC, ETC., DEPARTMENTS.—Examinations.

SUMMARY.							
GOVERNMENT EXAMINATIONS	1,31,650		1,38,550		1,27,200		1,46,061
EXAMINATION OF ASSISTANT COLLECTORS	4,300		4,450		4,046		4,579
SALT ASKARI AND CUSTOMS TESTS	1,900		1,600		1,900		1,630
VILLAGE OFFICERS' SPECIAL TESTS	4,220		4,220		4,420		4,080
EXAMINATION FOR ENGINE DRIVERS	30		30		80		8
EXAMINATION FOR FITTERS, MATERIALS FOR FITTERS, EXAMINATION	50		250		...		...
FINANCIAL DEPARTMENT EXAMINATION	...		...		...		...
	1,42,150				1,37,596		
For rounding	50				4		
TOTAL		1,42,200		1,49,100		1,37,600	1,56,358

	Numbers.		DETAILS.						
	1913-1914.	1914-1915.							
			GOVERNMENT EXAMINATIONS.*						
Salaries—	1	1	Secretary (Local Allowance) (350).	4,200		4,200		4,200	4,200
			Office of the Commissioner.						
Establishment—	1	1	Manager (125)	1,500			1,500		
	7	7	Clerks 1 (70—2—80), 1 (60), 1 (50),						
			1 (40), 1 (30), 2 (25)	3,672			3,648		6,552
	2	2	Copyists (20—1—25)	516			528		
	4	4	Servants 4 (8)	384			384		
			Temporary Establishments.						
			Secretary's Office	600			600		513
			Royal Bonus	...			...		...
Allowances—			Travelling Allowance	4,200	6,672	4,400	3,500	6,660	3,496
			Grain Compensation Allowance	300		300	300		330
			Rewards to Examiners.		4,500	4,700		3,800	3,826
Supplies and Services—			Technical Examinations	25,000			21,000		37,307
			Medical Entrance Examinations	200			200		138
			Special Tests	13,000			13,500		13,613
			Secondary School-Leaving Certificates	29,000			31,000		28,998
			Compensation to the Madras University	24,000			24,000		24,500
			Remuneration to Superintendents and Clerks.	8,000	91,200	98,400	6,400	89,700	12,079
			Stationery purchased for Examinations	4,000			4,000		2,549
			Extra Coolies and Peons	2,500			2,500		2,235
			Practical Examination Charges	1,400			1,400		605
			Tabulation Charges	2,000			2,000		1,908
			Lithographic Charges	700			500		574
				18,600		18,550		16,800	18,950
Contingencies—			Purchase of Books	100			100		47
			Tour Charges	188			200		228
			Cleaning Charges	40			40		...
			Purchase and Repair of Furniture	150			150		148
			Hot and Cold Weather Charges	150			150		178
			Service Postage and Telegram Charges	4,000			4,000		3,468
			Rents, Rates and Taxes	50			50		30
			Office Expenses	1,000			1,000		687
			Miscellaneous	200			200		1,435
			Freight Charges	600			150		243
				6,478		6,240		6,040	6,494
			TOTAL, GOVERNMENT EXAMINATIONS.	1,31,650		1,38,550		1,27,200	1,46,061

\* The expenditure is controlled by the Commissioner for Government Examination.



DETAILED ACCOUNT No. 260.—SCIENTIFIC, ETC., DEPARTMENTS.—Examinations—*contd.*

Numbers.			Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
EXAMINATION OF ASSISTANT COLLECTORS.										
Salaries—	1	1	Secretary (150)		1,800		1,800		1,800	1,800
Establishment—	1	1	Head Clerk (50—5—75)	900				900		1,775
			Personal Allowance	...				60		
	1	1	Clerk (35)	420				360		
	1	1	Copyist (20)	240				180		
	2	2	Servants (16), (9)	228				180		
			Royal Bonus	...				...		
		Temporary Establishment	120				100			
				1,908		1,780		1,780		1,775
Allowances—			Grain Compensation Allowance		...		70		66	68
Supplies and Services—			Wages to Coolies and others for conversing with Candidates	300				60		164
			Electric Lights and Fans	...				...		...
			Remuneration to Examiners	...				...		...
					300		450		...	161
Contingencies—			Purchase and Repair of Furniture	40				40		9
			Tour Charges	34				25		36
			Service Postage and Telegram Charges	200				210		156
			Hot and Cold Weather Charges	...				...		...
			Purchase of Books	12				12		10
			Cleaning Charges	8				8		4
			Office Expenses	20				15		147
			Miscellaneous	40				30		410
					354		350		340	772
					4,362					
					62					
			Deduct—Probable Savings							
		TOTAL, EXAMINATION OF ASSISTANT COLLECTORS		4,300		4,450		4,046		4,879
SALT, ABKARI AND CUSTOMS TESTS.										
			Remuneration to Examiners	1,800				1,800		1,557
			Cost of Stationery	...				25		...
			Purchase and Repair of Furniture	15				...		11
			Tour Charges	10				...		3
			Extra Coolies or Peons	...				15		...
			Service Postage and Telegram Charges	45				25		46
			Office Expenses	5				5		...
			Miscellaneous	25				30		13
			Cleaning Charges	...				...		...
			TOTAL, SALT, ABKARI AND CUSTOMS TESTS.		1,900		1,600		1,900	1,636
VILLAGE OFFICERS' SPECIAL TESTS.										
Supplies and Services—			Remuneration to Examiners		3,900		3,900		4,100	3,760
Contingencies—			Tour Charges	...				...		...
			Cost of Stationery	290				286		305
			Office Expenses	12				9		4
			Miscellaneous	18				24		11
			Service Postage and Telegram Charges	...				1		...
					320		320		320	320
		TOTAL, VILLAGE OFFICERS' SPECIAL TESTS		4,220		4,220		4,420		4,080
EXAMINATION FOR ENGINE DRIVERS.										
			Materials for Engine Drivers' Examination		30		30		30	8
EXAMINATION FOR FITTERS.										
			Materials for Fitters' Examination.		50		250		...	...

\* The expenditure is controlled by the Board of Examiners.



## DETAILED ACCOUNT No. 26P.—SCIENTIFIC, ETC., DEPARTMENTS.—Registrar of Co-operative Societies.

	Numbers.			Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
	1913-1914.	1914-1915.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Salaries—</i>	1	1	Registrar (1,500) . . . . .	18,000		18,000		18,000		18,000	
	3	3	Local Allowance (96) . . . . .	1,152		1,152		1,152		1,152	
	3	3	Assistant Registrars 2 (500), (400) .	16,800		16,800		16,800		15,429	
			Local Allowance (100) . . . . .	3,600		3,248		3,600		2,411	
			Deputy Collectors 1 (400), 1 (300) for 6½ months . . . . .	4,550							
<i>Establishment—</i>	28	54	Inspectors (100-10-150), 1 (75-5-100), 1 (80), 1 (70), 1 (60), 18 (40-2½-60), 16 (40), 8 (30-2-40), 7 (30) . . . . .	28,290	44,102		39,200		39,552		36,992
	22	27	Clerks (100), (70), 4 (50), 2 (40), 1 (35), 5 (30), 6 (25), 7 (20) . . . . .	11,100				15,462			
	6	6	Auditors (80), 3 (40), (35), (30) . . . . .	3,180		30,100		2,060		27,916	
	15	24	Servants—Munchi (12), 3 (10) Attendants, 4 (10), (8) Peons 6 (8), 10 (7) . . . . .	2,412				2,580			
			Lump Provision for additional Inspectors and Establishment . . . . .	...				1,512			
			Loyal Bonus . . . . .	...				9,000			
			Deduct—Probable Savings . . . . .	...				...		8	
<i>Allowances—</i>			Tentage . . . . .	1,000	44,982		39,100		37,614		27,908
			Travelling Allowance of Officers . . . . .	8,000		900		1,000		867	
			Travelling Allowance of Establishment . . . . .	15,000		6,500		7,000		6,585	
			Grain Compensation Allowance . . . . .	1,400		12,000		14,000		12,601	
<i>Supplies and Services—</i>			Petty Construction and Repairs . . . . .	40	25,400		20,600		22,000		20,971
			Cost and Repair of Bicycle . . . . .	200				40		...	
			Electric Lights and Fans . . . . .	180				30		...	
<i>Contingencies—</i>			Purchase and Repair of Furniture . . . . .	900	420		250		250		28
			Tour Charges . . . . .	1,990				180		...	
			Rents, Rates and Taxes . . . . .	480				250		28	
			Service Postage and Telegram Charges . . . . .	2,300				700		969	
			Purchase of Books . . . . .	250				1,500		1,864	
			Cleaning Charges . . . . .	50				240		120	
			Hot and Cold Weather Charges . . . . .	70				2,000		2,429	
			Office Expenses . . . . .	650				250		50	
			Miscellaneous . . . . .	100				48		48	
			Pay of Menials . . . . .	...	6,790		6,550		70	146	
								450		660	
								100		17	
								...		21	
								5,358		6,324	
			For rounding . . . . .		1,21,694 306			1,05,674 28			
			TOTAL . . . . .		1,22,000		1,05,700		1,05,700		92,223

## DETAILED ACCOUNT No. 26Q.—SCIENTIFIC, ETC., DEPARTMENTS.—Miscellaneous.

SUMMARY.	Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DIRECTOR OF INDUSTRIAL EDUCATION . . . . .	45,346							
TECHNICAL INSTITUTE . . . . .	28,150							
WEAVING EXPERT . . . . .	10,840							
DYEING EXPERT . . . . .	18,390							
LEATHER EXPERT . . . . .	15,720							
GRANT-IN-AID INDUSTRIAL SCHOOLS . . . . .	51,000							
SCHOLARSHIPS, ETC., INDUSTRIAL AND TECHNICAL SCHOOLS . . . . .	8,000							
FISHERY BUREAU . . . . .	1,02,400		95,700		90,500		80,533	
For rounding . . . . .		2,79,846 46						
		2,79,800		95,700		90,500		80,533

DETAILED ACCOUNT NO 26Q—SCIENTIFIC, ETC, DEPARTMENTS—Miscellaneous—contd.											
	Numbers		DIRECTOR OF INDUSTRIAL EDUCATION	Budget Estimate, 1914-1915		Revised Estimate, 1913-1914		Budget Estimate, 1913-1914		Accounts, 1913-1914	
	1913-1914	1914-1915		Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
Salaries—	1	1	Director Industrial (1200 30)	1800							
	1	1	Inspector of Industrial School (600)	720							
			Exhibition Pension Allowance	115	26,325						
Establishment—			(115 (2-1-30))	1212							
	1	1	Head Clerk (100 30 5-1 3)	150							
	1	1	Assistant S J	6							
	1	1	Shorthand Clerk (5 1-1-7)	66							
	2	2	Dictation Clerk (5 1-1-7) 1 (0-1-7)	10							
			(115 1 1 (7, 1 (2))	1,1							
			Servants (2)	288							
	1	1	Medical	100							
	1	1	Medical	10							
	1	1	Medical (8) 2 (7)	6							
			Pumping and Boring Department								
	1	1	Vehicle (50)	600							
			(115 1-1-10)	1,080							
			Tenancy								
	1	1	Clerk (20)	240							
			Royal Bonus		552						
Allowances—			Travelling Allowance of Office	500							
			Travelling Allowance of Establish	600							
			Grant Compensation Allowance	600							
Supplies and Services			Printing Material	50	500						
Contingencies—			Public Building Furniture	15							
			Electricity	6							
			Sign Post and Diagram	200							
			Light								
			Rent								
			Electric Installation	150							
			Telephone	200							
			Office Expenses	84							
			Chemical								
			Medical								
			Food and Clothing Charges								
			Medical Material	3600	1419						
			Lump Provision								
			Deduct probable savings	47026	1,680						
			TOTAL DIRECTOR OF INDUSTRIES		45,316						
			TECHNICAL INSTITUTE								
Salaries—	1	1	Superintendent (30 1-10-1000)	1,500	4,560						
Establishment—	7	7	Masters and Teachers 1 (35), 3 (30), 1 (20), 1 (15), 1 (10)	2,070							
	4	4	Clerks 1 (10), 2 (20), 1 (15)	1,140							
	1	1	Servants (7)	336							
			Royal Bonus		3,540						
Allowances—			Travelling Allowance	100							
			Grant Compensation Allowance	340							
Supplies and Services—			Petty Construction and Repairs	2,000	440						
			Materials	8,000							
			Books and Maps	400							
			Wages of Workmen	5,000							
			Tools and Plant	3,000							
			Europe Stores								
			Freight		18,400						
			Carried over		26,946						

## DETAILED ACCOUNT No 26Q —SCIENTIFIC, ETC, DEPARTMENTS —Miscellaneous—contd.

	Numbers			Budget Estimate, 1914-1915		Revised Estimate, 1914-1915		Budget Estimate, 1913-1914		Accounts, 1912-1913	
	1913-1914	1914-1915		Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs.
			TECHNICAL INSTITUTE—cont								
			Brought forward		26,946						
Contingencies—			Rents Rates and Taxes	500							
			Purchase and Repair of Furniture								
			Service Postage and Telegram	50							
			Charges	50							
			Hot and Cold Weather Charges	50							
			Cleaning Charges	50							
			Office Expenses	300							
			Miscellaneous	150							
			Pay of Menials								
					1,204						
			For rounding								
			TOTAL TECHNICAL INSTITUTE		28,150						
			WEAVING EXPERT								
Salaries—			Weaving Expert (400)	1,920							
			Weaving Assistant (160)								
			Superintendent, Peripatetic weaving party (200)	2,400	4,320						
Establishment—			Peon 1 (7)		84						
Allowances—			Travelling allowance	1,200							
			Grain Compensation allowance	24	1,224						
Supplies and Services—			Materials	1,500							
			Wages	1,500							
			Tools and Plant	1,000							
			Peripatetic weaving party	100							
			Books		4,100						
Contingencies—				360							
			Rents, Rates and Taxes								
			Purchase of Furniture	100							
			Tour Charges	100							
			Office Expenses	300							
			Freight Charges								
			Service Postage and Telegram	100							
			Charges	50							
			Cleaning Charges								
			Miscellaneous	102							
			Pay of Menials		1,112						
					10,840						
			TOTAL WEAVING EXPERT								
			DYEING EXPERT.								
Salaries—			Dyeing Expert (750)	9,000	9,000						
Establishment—			Clerk (25)	396							
			Peon (8)								
			Royal Bonus		396						
Allowances—			Travelling allowance	1,000							
			Grain Compensation Allowance	54	1,054						
Supplies and Services—			Books, Maps and Apparatus	250							
			Paint Construction and Repairs								
			Europe Stores on Indent	5,000							
			Do Local	500							
			Freight Charges	500							
			Laboratory Charges	150							
			Materials	500							
			Wages of Workmen								
			Tools and Plant		6,900						
					17,350						
			Carried over								

## DETAILED ACCOUNT No 26Q —SCIENTIFIC, Etc, DEPARTMENTS—Miscellaneous—contd

	Numbers		DYEING EXPERT—cont	Budget Estimate, 1914-1915		Revised Estimate, 1913-1914		Budget Estimate, 1913-1914.		Accounts, 1912-1913	
	1913-1914	1914-1915		Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
			Brought forward		17,350						
Contingencies—			Purchase and Repair of Furniture	250							
			Rent, Rate and Taxes	510							
			Heat and Cold Weather Charges	50							
			Post Charges	50							
			Service Postage and Telegrams	50							
			Office Expenses	100							
			Miscellaneous		1,010						
			TOTAL DYEING EXPERT		18,360						
			LEATHER EXPERT								
Salaries—			Chief Expert (750)	9,000	9,000						
Establishment—			Assistant 1(10) to 100) 1(75—100) Senior 1(100—150) 1(150—200) Clerk 1(25)								
			Stenographer 1(8) (7)	500							
			Dutiable Salary	124	650						
Illnesses—			Travelling Allowance	500							
			Compensation Allowance	40	510						
Supplies and Services—			Printing and Stationery								
			Material								
			Tools and Appliances								
			Wages of Workmen								
			Food and Fuel (Europe)								
			Do (Local)								
			Europe Stores on Import								
			Do Local								
			Travelling Charges								
			Labratory Charges		4,500						
Contingencies—			Purchase and Repair of Furniture								
			Heat and Cold Weather Charges								
			Service Postage and Telegrams								
			Office Expenses		1,000						
			Miscellaneous								
			TOTAL LEATHER EXPERT		15,720						
			FISHERY BUREAU								
Salaries—	1	1	piscicultural Expert (800—50—1,250)	10,200	9,600	9,600		9,600		9,195	
	1	1	Marine Assistant (700—50—900)	10,800	10,600	10,600		10,200		9,997	
	1	1	Assistant Director (250—10—400)	4,800							
					25,800	20,400		19,800			19 19.
Establishment—	1	1	Personal Assistant					2,340			
	2	2	Sub Assistants (50—5—75)	1,500				1,500			
	3	3	Clerks (20)	720				720			
	1	1	Clerk Typist (30)	360				360			
	5	9	Attender (14—1—17), Duffadar 2 (12), Peons 3 (12), 3 (10)	1,248				528			
			Crew of "Pearl"	660				660			
	1	1	Oil Expert	3,000						7,183	
			House Rent Allowance 4 (1½)	72				...			
			Temporary Establishment								
	1	1	Canning Expert (50—5—75)	600				600			
			Crew of "Turbellia"	1,152				1,152			
	2		Temporary Peons (8)					192			
			European Master Fisherman	2,780				3,000			
					12,042	6,500		11,052			7,183
Allowances—			Travelling Allowance of Honorary Director	4,200				3,000			
			Travelling Allowances of Officers	5,000		8,000		5,000		8,492	
			Travelling Allowances of Establishment	2,000		5,000		2,000		4,997	
			Grain Compensation Allowance			200		200		228	
					11,200	13,200		10,200			13,713
			Carried over		49,042	40,100		41,052			40,095

## DETAILED ACCOUNT No. 26Q.—SCIENTIFIC, ETC, DEPARTMENTS—Miscellaneous—Fishery Bureau—contd.

	Numbers		Laboratory for Oil Export Calcut	Budget Estimate, 1914-1915		Revised Estimate, 1913-1914		Budget Estimate, 1913-1914		Accounts, 1912-1913	
	1913-1914	1914-1915		Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
Supplies and Services—			Brought forward		49,042		40,100		41,052		40,092
			Initial Charges	4,000							
			Recurring Charges	1,000							
			Minor Experimental Station	250				250		61	
			Photographic Charges	200				200		69	
			West Coast Station and Cannery—								
			Capital Cost	3,000				1,500			
			Running Cost	12,000				7,500		17,099	
			Running Charges of "Turbidilla"	2,470							
			Do "Pearl"	730				2,000		2,178	
			Hilsa Hatchery at Lower Anicut	1,000				1,000		296	
			Stocking of Barur Tank					200		500	
			Stocking of Dargu and Markapur Tanks	550				550			
			Live Fish Market at Kurnool (Run- ning Charges)	250							
			Cost of Europe Stores	1,000							
			Oyster culture at Pulicat	2,000				2,000		944	
			Sunkasala Fish Farm	6,000				6,000		9,237	
			Other Experimental Stations							120	
Contingencies—			Pulicorin Marine Fish Farm	800				650		726	
			Repairs to Boats, Nets, etc		35,250		45,600		21,850		31,230
			Telephone Charges	700				700			
			Purchase and Repairs to Furniture	200				200		259	
			Purchase of Books	100				100		23	
			Petty Repairs to Buildings	600				600		644	
			Tour Charges	100				100		162	
			Hot and Cold Weather Charges	80				80		48	
			Cleaning Charges	500				500		610	
			Service Postage and Telegram Charges	500				500		151	
			Office Expenses	220				200		572	
			Miscellaneous	1,000				1,000		62	
			Rents, Rates and Taxes		4,000		4,000		3,980		2,571
			Pay of Menials		10,800				37,000		
			Lump Provision								
			Establishment for the Protection of Fish in the Bhavani and the Moyar Rivers—								
	1	1	Inspector (100)	1,200				1,200			
			Local Allowance (50)	600				600		1,971	
Establishment—	1	1	Peon (8)	96				96			
			Local Allowance (3)	36				36			
					1,932		1,771		1,932		1,971
Allowances—			Travelling Allowance	600		600		600		595	
			Grain Compensation Allowance	18		12		12		17	
Contingencies—					618		612		612		615
			Lump Sum	1,900				1,425		3,414	
			Pay of Menials	2,712				2,712		40	
					4,612		3,617		4,137		4,054
					1,06,254				1,10,563		
					3,800				30,000		
					54				63		
			Deduct—Probable Savings For rounding								
			TOTAL FISHERY BUREAU		1,02,400		95,700		90,500		80,533

## DETAILED ACCOUNT No. 26R—SCIENTIFIC, ETC, DEPARTMENTS—Refunds.

	Budget, Estimate, 1914-1915.		Revised Estimate, 1913-1914		Budget Estimate, 1913-1914		Accounts, 1912-1913	
	Rs	Rs	Rs	Rs.	Rs	Rs.	Rs.	Rs.
Archaeological Department			60		100		150	
Emigration	100		2					
Botanical and other Public Gardens								
Examinations—			30		30			
Examination of Assistant Collectors	30		22		30		7	
Salt, Abkari and Customs Tests	20		200		750		199	
Government Examinations	500		100		100		72	
Village Officers' Special Tests	100		30		20		45	
Engine Drivers' Examination	200		156		200		50	
Miscellaneous	50		400				15	
Steam Boiler Inspection							7	
Agricultural Department								
	1,020				1,230			
For rounding	20				30			
TOTAL		1,000		1,000		1,200		545

27.—TERRITORIAL AND POLITICAL PENSIONS.									
		Detailed Account No.	Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.
IMPERIAL.				Rs.	Rs.	Rs.	Rs.	Rs.	
Territorial and Political Pensions . . . . .			27A.	3,54,000	3,57,000	3,54,000	3,27,647		
Charitable Allowances . . . . .				1,000	1,000	1,000	548		
TOTAL .				3,55,000	3,58,000	3,55,000	3,28,195		
DETAILED ACCOUNT No. 27A.—TERRITORIAL AND POLITICAL PENSIONS.									
SUMMARY.			Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
TANJORE . . . . .			52,000		57,000		35,500	29,076	
CARNATIC . . . . .			2,29,700		2,27,800		2,35,500	2,29,626	
KURNOOL . . . . .			21,400		21,470		21,500	23,021	
BELLARY . . . . .			6,000		6,500		6,000	5,500	
MASULIPATAM . . . . .			12,700		12,700		13,500	12,428	
GANJAM, VIZAGAPATAM AND OTHER POLITICAL PENSIONS . .			9,300		9,300		9,400	9,395	
DELHI . . . . .			480		240		...	...	
MYSORE, COORG AND CUTTACK . . . . .			7,360		7,330		7,600	8,196	
COMMUTATIONS . . . . .			15,000		14,600		25,000	10,405	
TOTAL .				3,54,000		3,57,000		3,54,000	3,27,647
DETAILS.									
TANJORE—									
PENSIONS EXCEEDING Rs. 5,000 PER ANNUM—									
Sivaji Sahib . . . . .			(a) 9,600		17,523		...	...	
M. Jijaziamba Bhai Sahaba . . . . .			...		...		...	1,678	
Sakkharam Row, Hombiary Mohite Sahab . . . . .			4,100		...		4,100	...	
Bhavani Bhai Sahaba . . . . .			6,000		6,000		6,000	6,000	
				19,700		23,523		10,100	7,678
PENSIONS EXCEEDING Rs. 1,000 PER ANNUM—									
Pratapsingh Sahib . . . . .			(b) 4,800				...		
Dharmavalli Bhai Amma . . . . .			1,800				1,800		
Vijaya Isvarianandaji Sahaba . . . . .			1,200				1,200		
Vijiya Varadanandaji Sahaba . . . . .			1,200				1,200		
Vijaya Bhavani Sahab . . . . .			...				...		
				9,000		33,362		4,200	21,283
PENSIONERS BELOW Rs. 1,000 EACH PER ANNUM . . . . .				18,980				19,080	
OTHER CHARGES—									
House-rent . . . . .			(c) 1,200				...		
Marriage and Funeral Allowances . . . . .			2,000				1,000		
Extraordinary Charges . . . . .			1,000				1,000		
Compassionate Allowance . . . . .			(d) 120				...		
Fees for the Examination of Gosha Females . . . . .			120			115	120	115	
				4,440				2,120	21,398
				52,120					
Deduct—Probable Lapses . . . . .				120					
TOTAL TANJORE .				52,000		57,000		35,500	29,076

DETAILED ACCOUNT No. 27A.—TERRITORIAL AND POLITICAL PENSIONS—*contd.*

DETAILS— <i>contd.</i>	Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>CARNATIC—</b>								
PERPETUAL STIPENDS EXCEEDING Rs. 5,000 PER ANNUM—								
The Prince of Arcot (Pension attached to title 4,166½)	50,000		65,000		50,000		50,000	
Do. (Pensions of deceased members of the family drawn by the Prince in reversionary right) (1,250)	15,000				15,000		15,000	
Rauf Ahmad Sahib Khan Bahadur . . . . .	5,400			5,400	5,400		5,400	
		70,400		70,400		70,400		70,400
LIFE OR CONTINUABLE STIPENDS EXCEEDING Rs. 5,000 PER ANNUM—								
Nawab Khurshid-un-nissa Begum . . . . .		10,608		10,608		10,608		10,608
TOTAL STIPENDS EXCEEDING Rs. 5,000 PER ANNUM .		81,008		81,008		81,008		81,008
PERPETUAL STIPENDS NOT EXCEEDING Rs. 5,000 PER ANNUM—								
Family of Prince Zahir-ud-daula, 2nd Prince of Arcot .	10,800				10,800			
Family of Prince Intizam-ul-mulk, 3rd Prince of Arcot .	10,800				10,800			
Family of Prince Muazzaz-ud-daula, son of Prince Azim Jah .	10,800				10,800			
Family of Princess Ammat-ul-vali-Valiyat-un-nissa Begum .	10,800				10,800			
Family of Princess Ammat-ullah Hamid-at-un-nissa Begum .	5,400				5,400			
Family of Princess Attiat-ul-ali Mahmud-un-nissa Begum .	10,800				10,800			
Family of Bushir-un-nissa Begum .	3,900				3,900			
Imania Begum . . . . .	3,900				3,900			
Shabbiria Begum . . . . .	3,900				3,900			
Pensions of deceased members of the family drawn by } the Prince in reversionary right . . . . .	1,200				1,200			
Abdat-us-salam, widow of Prince Azim Jah, drawn by the Prince in reversionary right . . . . .	900				900			
Taib-un-nissa Begum drawn by the Prince in reversionary right . . . . .	900				900			
Makhdum-un-nissa Begum, daughter of pre-deceased son of Prince Azim Jah . . . . .	3,900				3,900			
Jamil-un-nissa Begum, daughter of Umdat-ud-daula, son of Prince Azim Jah . . . . .	400				400			
	1,200				1,200			
		79,500				79,600		
LIFE OR CONTINUABLE STIPENDS NOT EXCEEDING Rs. 5,000 PER ANNUM—								
Allowance to the Prince of Arcot in right of his great grandmother . . . . .	242				242			
Other stipends (consisting only of payments to Carnatic Stipendiaries of 1801 and 1855) . . . . .	55,500				58,000			
Other stipends paid in districts . . . . .	2,100				2,200			
		57,842				60,442		
TOTAL STIPENDS NOT EXCEEDING Rs. 5,000 PER ANNUM .		1,37,442		1,35,389		1,40,042		1,37,234
MISCELLANEOUS PAYMENTS—								
House-rent Allowances . . . . .	3,500		3,500		3,500		3,481	
Maintenance of Tombs . . . . .	5,329		5,329		5,329		5,329	
Rents, Rates and Taxes . . . . .	1,704		1,704		4,953		1,704	
Fees for the Examination of Gosha Females . . . . .	450		450		450		450	
Miscellaneous (Fees for the Muhammadan Library at Triplicane) . . . . .	420		420		420		420	
TOTAL MISCELLANEOUS PAYMENTS .		11,403		11,403		14,652		11,384
Deduct—Probable Lapses . . . . .		2,29,855				2,35,702		
		153				202		
TOTAL CARNATIC .		2,29,700		2,27,800		2,35,500		2,29,626

DETAILED ACCOUNT NO. 27A.—TERRITORIAL AND POLITICAL PENSIONS— <i>contd.</i>								
DETAILS— <i>contd.</i>	Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
KURNOOL—								
Pensions exceeding Rs. 5,000 per annum— Muhammed Dacood Khan Bahadur . . . . .		8,400		8,400		8,400		9,800
PENSIONS OF Rs. 1,000 AND UPWARDS—								
Bilad Khatun . . . . .	2,133		13,062		2,133		13,215	
Hayat Khatun . . . . .	2,100				2,100			
Lal Khatun . . . . .	1,200				1,200			
		5,433				5,433		
PENSIONS BELOW Rs. 1,000 . . . . .		7,559		8		7,659		6
Fees for the Examination of Gosha Females . . . . .		8				8		
TOTAL, KURNOOL		21,400		21,470		21,500		23,021
BELLARY—								
PENSIONS EXCEEDING Rs. 5,000 PER ANNUM— Sri Ranga Deva Rayulu, Rajah of Anagundi . . . . .		6,000		6,500		6,000		5,500
MASULIPATAM—								
PENSIONS EXCEEDING Rs. 1,000 PER ANNUM—								
Hussain Ali (Chingloput) . . . . .	1,175		12,694		1,175		12,422	
Zamin Ali Khan (Kistna) . . . . .	...				...			
		1,175				1,175		
PENSIONS NOT EXCEEDING Rs. 1,000 PER ANNUM—								
Bangalore . . . . .	92		6				6	
Madras . . . . .	864				...			
Masulipatam . . . . .	9,449				767			
Chingloput . . . . .	1,074				10,371			
Guntur . . . . .	36				1,172			
Fees for the Examination of Gosha Females . . . . .	20				36			
		11,535			20			
		12,710				12,366		
Deduct—Probable lapses . . . . .		10				41		
TOTAL, MASULIPATAM		12,700		12,700		13,500		12,428
GANJAM, VIZAGAPATAM AND OTHER POLITICAL PENSIONS—								
<i>Palkonda Pensions.</i>								
NOT EXCEEDING Rs. 5,000 PER ANNUM—								
Venkatapati Razu (N. Arcot) . . . . .	4,200		4,200		4,200		4,200	
House-rent Allowance for do. . . . .	1,200		1,200		1,200		1,236	
		5,400		5,400		5,400		5,436
<i>Ganjām Pensions (Goomsur or Hinjeli Family of 1792)—</i>								
PENSIONS BELOW Rs. 1,000 PER ANNUM (Hinjeli) (Ganjām) . . . . .	360		2,172		360		2,172	
<i>Goomsur Pensions of 1837.</i>								
NOT EXCEEDING Rs. 1,000—								
Ganjām . . . . .	1,812				1,812			
		2,172				2,172		
<i>Golgonda Pensions.</i>								
PENSIONS OF Rs. 1,000 AND UPWARDS—								
Venkatarama Bhupati (Vizagapatam) . . . . .	1,000		1,788		1,000		1,787	
PENSIONS BELOW Rs. 1,000—								
Vizagapatam . . . . .	788				880			
		1,788				1,880		
Deduct—Probable Lapses . . . . .						9,452		
						52		
TOTAL GANJAM, VIZAGAPATAM AND OTHER POLITICAL PENSIONS		9,360		9,360		9,400		9,896



DETAILED ACCOUNT No. 27A.—TERRITORIAL AND POLITICAL PENSIONS—*contd.*

DETAILS— <i>contd.</i>	Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Delhi—</i>								
PENSIONS NOT EXCEEDING Rs. 1,000 PER ANNUM—								
Payable at Masulipatam—Jumma BiBi . . . . .		(a) 480		(a) 240		...		...
<i>MYSORE, GOORG AND CUTTACK—</i>								
<i>Mysore Stipendiaries—</i>								
PENSIONS NOT EXCEEDING Rs. 1,000 PER ANNUM—								
Payable at Bangalore . . . . .	2,685				2,805			
„ North Arcot . . . . .	1,573				1,745			
„ Chittoor . . . . .	136		4,486		136			5,267
„ South Canara . . . . .	226				226			
		4,620		4,486		4,912		
Mysore Tomb and other Allowances { Bangalore . . . . .	1,808		1,808		1,808		1,829	
{ North Arcot . . . . .	891		892		891		892	
		2,699		2,700		2,699		2,731
<i>Goorg—</i>								
Rajammaji (Bangalore) . . . . .								100
<i>Cuttack—</i>								
Rajah Pillai's Pensioners of 1856 (North Arcot) . . . . .		144		144		144		108
		7,463				7,755		
		103				155		
TOTAL, MYSORE, GOORG AND CUTTACK . . . . .		7,360		7,330		7,600		8,196
COMMUTATIONS—								
Tanjore . . . . .	...		...		...		966	
Carnatic . . . . .	15,000		4,500		15,000		9,390	
Masulipatam . . . . .	...		8,600		10,000		49	
Mysore . . . . .	...		1,500		...		...	...
TOTAL, COMMUTATION . . . . .		15,900		14,600		25,000		10,405

(a) Transferred from Rangoon from 1st September 1913.

## 28.—CIVIL FURLOUGH AND ABSENTEE ALLOWANCES.

IMPERIAL.	Budget Estimate, 1914-1915.	Revised Estimate, 1913-1914.	Budget Estimate, 1913-1914.	Accounts, 1912-1913.
	Rs.	Rs.	Rs.	Rs.
Allowances . . . . .	2,000	7,000	2,000	(b) 4,564

(b) Includes Exchange Compensation Allowance Rs. 4.

D.—SUPERANNUATION ALLOWANCES AND PENSIONS.					
	Department	Budget Estimate, 1914-1915	Revised Estimate, 1913-1914	Budget Estimate, 1913-1914.	Accounts 1912-1913.
IMPERIAL					
Pensions of the Military Fund (Bengal)		Rs 15,000	Rs 15,000	Rs 18,400	Rs 15,981
Pensions of the Military Orphan Fund (Bengal)		1,300	4,300	5,000	4,000
Pensions of the Military Widows' Fund		3,000	3,000	2,900	2,887
Pensions of the Military Civil Fund	29A	3,700	3,700	3,700	3,731
TOTAL IMPERIAL		26,000	26,000	30,000	27,289
PROVINCIAL					
Superannuation and Pension Allowances	29B	28,60,000	28,08,000	27,86,000	26,72,122
Commutative Value of Pensions		3,50,000	3,10,000		62,053
Gratuities		23,000	20,000	23,000	17,450
Gratuities		15,000	25,500	10,500	15,035
Covenanted Civil Service Pensions—Annuities	29C	15,000	14,000		
Refunds		1,000	500	500	154
TOTAL PROVINCIAL		32,64,000	31,78,000	28,20,000	27,66,814
TOTAL		32,90,000	32,04,000	28,50,000	27,94,103

DETAILED ACCOUNT No. 29-A.—SUPERANNUATION ALLOWANCES, ETC.—Pensions of the Madras Civil Fund.				
Miss Margaret L. Cockburn at £100 per annum	1,500	1,500	1,500	..
Miss Florence M. Reed at £150 per annum	2,200	2,200	2,200	..
TOTAL	3,700	3,700	3,700	3,732

DETAILED ACCOUNT No. 29-B.—SUPERANNUATION ALLOWANCES, ETC.—Superannuation and Retired Allowances.							
Department	Budget Estimate, 1914-1915.	Lapsed since the date of turning the budget Estimate, 1913-1914	Amount payable in 1914-1915	New Pensions and Retired Allowances granted since the date of last Estimate	Budget Estimate, 1914-1915.	Revised Estimate, 1913-1914.	Accounts, 1912-1913
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Land Revenue	6,36,161	38,091	5,98,070	61,730	6,59,800		
Salt and Excise	1,26,611	1,927	1,24,684	14,263	1,38,947		
Stamps	5,193	161	5,242	81	5,523		
Custom	22,795	1,892	20,903	3,739	21,642		
Post Office	48,262	97	48,065	2,127	50,192		
Registration	80,431	768	79,663	13,866	91,039		
Post Office	1,51,062	9,342	1,41,720	17,676	1,62,406		
Telegraph	1,56,489	9,966	1,46,523	17,528	1,63,951		
General Administration	1,47,655	1,113	1,46,542	9,854	1,23,376		
Law and Courts of Law— Justice of the Peace	3,58,922	16,699	3,42,224	25,115	3,67,339		
Police	5,50,085	26,442	5,23,643	15,222	5,68,865		
Marine	17,201	588	16,616	975	17,591		
Education	1,05,292	6,569	98,723	11,143	1,09,866		
Ecclesiastical	366	42	324	..	324		
Medical	86,851	3,067	83,784	9,120	92,904		
Political	1,056	48	1,008	..	1,008		
Scientific and other Minor Departments	15,972	997	14,975	8,623	23,598		
Stationery and Printing	31,009	1,223	29,786	2,109	31,895		
Miscellaneous	924	..	924	..	924		
Public Works Department	2,68,869	20,713	2,48,156	15,966	2,64,122		
Other Governments	2,05,560	30,558	1,75,002	29,481	2,04,483		
Pensions chargeable to Local Funds	20,808	510	20,298	1,108	21,406		
Deduct—Probable Savings	30,10,668	1,73,903	28,36,765	2,89,126	31,26,191		
TOTAL	27,86,000				28,60,000	28,08,000	26,72,122

DETAILED ACCOUNT No. 29-C.—SUPERANNUATION ALLOWANCES, ETC.—Covenanted Civil Service Pensions—Annuities.				
Mr. R. H. Campbell, C.I.E.	15,000	14,000	..	..

## 30.—STATIONERY AND PRINTING.

	Detailed Account No	Budget Estimate, 1914-1915	Revised Estimate, 1915-1916	Budget Estimate, 1915-1916	Accounts, 1915-1916
		Rs.	Rs.	Rs.	Rs.
<b>IMPERIAL</b>					
Stationery purchased for Central Stores .		5,00,000	4,00,000	3,50,000	4,92,124
<b>PROVINCIAL</b>					
Stationery Office at the Presidency	30A	66,500	62,000	71,300	78,826
Stationery purchased in the Country . . .	30B	9,200	14,700	12,000	12,571
Government Presses . . . . .	30C	5,33,900	5,31,600	5,36,200	7,94,328
Printing at Private Presses . . . . .	30D	30,000	32,300	30,600	42,944
Stationery supplied from Central Stores	30E	8,66,900	8,66,900	9,95,400	8,14,043
Refunds . . . . .		300	500	500	350
For rounding .		15,09,100			
		100			
<b>TOTAL, PROVINCIAL</b> .		15,09,000	15,08,000	16,46,000	17,43,062
<b>TOTAL</b> .		20,09,000	19,08,000	22,96,000	22,35,186

DETAILED ACCOUNT No. 30A.—STATIONERY AND PRINTING.—Stationery Office at the Presidency.\*

	Numbers		Budget Estimate, 1914-1915.	Revised Estimate, 1913-1914.	Budget Estimate, 1913-1914.	Accounts, 1912-1913.
	1913-1914	1914-1915	Rs.	Rs.	Rs.	Rs.
<i>Salaries—</i>						
<i>Establishment—</i>						
		Special Officer for the standardiza- tion of Forms, etc.	.	...		} 17,487
		Portion of the Combined Stamp and Stationery Office transferred from G. Stamps (Page 60)	12,891	12,570	12,967	
		Temporary Establishment—Clerks 1 (35), 2 (30), 1 (25), Muchi (8), 2 Peons (7)	1,704	1,830	1,704	
		Royal Bonus				1,732 6
				14,595	14,100	14,671
<i>Allowances—</i>		Grain Compensation Allowance	900	1,000	900	1,073
		Travelling Allowance	300	100	..	324
				1,200	1,100	900
<i>Supplies and Services—</i>		Freight on Stores from England	4,000	5,000	3,000	5,168
		Packing and other Charges	7,000	5,500	7,000	8,215
		Carnage of Stationery	30,000	27,000	37,000	36,554
		Extra Coolies	3,500	3,500	3,500	2,397
				44,500	41,000	50,500
<i>Contingencies—</i>		Purchase and Repair of Furniture	300		350	214
		Purchase of Books	5		5	2
		Hot and Cold Weather Charges	24		24	..
		Pay of Manuals	1,146		946	564
		Cleaning Charges	12		32	31
		Rents, Rates and Taxes	2,000		2,000	2,107
		Office Expenses	150		100	72
		Service Postage and Telegram Charges	1,400		1,400	1,462
		Repairs to Machines and Instruments	1,000		360	418
		Miscellaneous	100		100	
				6,167	5,500	5,317
				66,462		71,388
				38		88
		<i>For rounding</i>				
		<b>TOTAL</b>		66,500	62,000	71,300
						78,826

DETAILED ACCOUNT No. 30B.—STATIONERY AND PRINTING.—Stationery purchased in the country.

Departments—	Land Revenue . . . . .	6,900	7,800	6,900	6,635
	Registration . . . . .	1,800	6,400	5,000	5,366
	Law and Justice—Courts of Law . . . . .	500	470	100	566
	Police . . . . .	..	20	20	— 3
	Forest . . . . .	..	10	25	..
	Miscellaneous . . . . .	..	..	..	7
				12,045	
				45	
	For rounding . . . . .				
	TOTAL . . . . .	9,200	14,700	12,000	12,571

\* The expenditure is controlled by the Superintendent of Stationery.

DETAILED ACCOUNT NO. 30C.—STATIONERY AND PRINTING.—Government Presses.											
SUMMARY.				Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SECRETARIAT PRESS				4,79,500		4,77,000		4,79,000		7,35,930	
COLLECTORATE PRESSES				50,600		51,500		51,600		58,398	
JAIL PRESSES				3,800		3,100		2,600		...	
TOTAL					5,33,900		5,31,600		5,36,200		7,94,328

	Numbers.		DETAILS.									
	1913-1914.	1914-1915.										
SECRETARIAT PRESS.												
Salaries—	1	1	Superintendent (600—40—1,000)	12,000				12,000				
	1	1	Deputy Superintendent (250—15—500)	5,460		23,610		5,280		15,404		
	2	2	Assistant Superintendents (325—15—370), (500—25—350)	7,800				7,200				
			Exchange Compensation Allowance.	1,090		1,084		1,080		369		
			For rounding .									
(1) Account, Publication and Store Departments.					26,350		24,694		25,560		15,778	
Establishment—	1	1	Publication Assistant (175—5—200)	2,400				2,340				
	1	1	Head Clerk (125—5—150)	1,800				1,740				
	1	1	Accountant (85)	1,020				1,020				
	2	2	Cashkeeper (70), Assistant Cashkeeper (30)	1,200				1,200				
	1	1	Clerk (40—2—50)	600				600				
	1	1	Sales Clerk (30—1—35)	360				420				
	1	1	Clerk (25—1—30)	312				312				
	16	16	Clerks 1 (40), 1 (35), 2 (30), 5 (25), 3 (20), 3 (15), 1 (14)	4,548				4,548				
	1	1	Typist (20—1—35)	384				372				
	10	10	Computers 1 (30), 1 (25), 2 (22), 3 (20), 3 (18)	2,556				2,556				
	1	1	Time and Gate keeper (30—1—35)	408				396				
	1	1	Assistant Timekeeper (12)	144				144				
	1	1	Head Despatcher (100)	1,200				1,200				
	4	4	Storekeeper (60), Assistant Storekeeper (25—1—30), Publication Storekeeper (10), Warehouseman (50)	2,136				2,124				
	1	1	Under Warehouseman (20), (18), (16), (14)	816				816				
	2	2	Dampers (10), (8)	216				216				
	2	2	Counters (9)	216				216				
	2	2	Packers (12), (8)	240				240				
	(2) Composing Department					20,556				20,460		
	1	1	Type Storekeeper (100)	1,200				1,200				
	11	11	Foremen 1 (70), 1 (65), 2 (60), 1 (55), 2 (50), 1 (45), 2 (40), 1 (35)	6,840				6,840				
	2	2	Deputy Foremen (30)	720				720				
	14	14	Assistant Foremen 11 (25), 3 (20)	4,020				4,020				
	2	2	Imposers (20), (15)	420				...				
	7	7	Deatchers 1 (20), 1 (15), 2 (13), 3 (12)	1,164				1,164				
	(3) Examining Department.					11,304				13,944		
	1	1	Head Examiner (150)	1,800				1,800				
	18	18	Examiners 1 (100), 1 (90), 1 (80), 1 (70), 2 (65), 3 (60), 3 (55), 3 (50), 3 (45)	13,200				13,200				
			Confidential Allowance 1 (20), 1 (10)	360				360				
			Personal Allowance to Examiners 1 (10), 4 (20)	1,080				600				
	3	3	Apprentices (25)	900				900				
	22	22	Proof-readers 6 (40), 4 (35), 3 (30), 3 (25), 3 (20), 3 (15)	7,800				7,800				
10	10	Form-proof Readers 3 (14), 3 (13), 4 (12)	1,548				1,548					
1	1	Gazette Indexer (20)	240				240					
42	42	Reading Boys 3 (15), 9 (10), 5 (9), 9 (8), 18 (7), 3 (5)	4,296				4,296					
(4) Press and Machine Department.					31,224				30,744			
1	1	Overseer (150)	1,800				1,800					
1	1	Press Computer (25)	300				300					
1	1	Assistant Computer (15)	180				180					
2	2	Mechanics (25), (15)	480				480					
1	1	Press Maistry (15)	180				180					
27	29	Pressmen 4 (13), 10 (12), 6 (11), 6 (10), 3 (9)	3,900				3,636					
27	27	Inkers 9 (8), 18 (7)	2,376				2,376					
3	3	Form Carriers (7)	252				252					
11	11	Galley Pressmen 6 (8), 5 (7)	996				996					
Carried over				10,404	26,350 66,144		24,694	10,200	25,560 65,148		15,778	

DETAILED ACCOUNT NO. 30C.—STATIONERY AND PRINTING.—Government Presses—*contd.*

	Numbers.			Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
	1913-1914.	1914-1915.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Establishment— contd.</i>			SECRETARIAT PRESS— <i>contd.</i>								
			Brought forward .	10,464	26,350		24,694	10,200	25,560		15,773
			(4) Press and Machine Department — <i>contd.</i>		66,144				65,148		
	1	1	Machine Maistry (18) . . . . .	216				216			
	41	41	Machine-minders 1 (20), 2 (17), 3 (16), 4 (15), 4 (14), 5 (13), 7 (12), 7 (11), 8 (10) . . . . .	6,288				6,288			
	35	35	Layers-on 3 (9), 20 (8), 12 (7) . . . . .	3,252				3,252			
	2	2	Roller-casters (10), (8) . . . . .	216				216			
	1	1	Counter (8) . . . . .	96				96			
					20,532				20,268		
			(5) Binding Department.								
	1	1	Foreman (65) . . . . .	780				780			
	1	1	Deputy Foreman (30) . . . . .	360				360			
	1	1	Assistant Foreman (20) . . . . .	240				240			
	1	1	Mechanic (17—1—22) . . . . .	252				252			
	2	2	Binding Clerks (15), (12) . . . . .	324				324			
	1	1	Gilder (17) . . . . .	204				204			
	2	2	Finishers (16) . . . . .	384				384			
	42	42	Binders 2 (15), 2 (14), 2 (13), 2 (12), 2 (11), 3 (10), 5 (9), 6 (8), 6 (7), 2 (6), 4 (5½), 6 (5) . . . . .	4,308				4,308			
	3	3	Standing Pressmen (10), (8), (5) . . . . .	276				276			
	1	1	Embossers (9) . . . . .	108				108			
	8	8	Numberers 4 (8), 4 (7) . . . . .	720				720			
	2	2	Perforators (6) . . . . .	144				144			
	4	4	Sewers (4½) . . . . .	216				216			
	22	22	Stitchers 5 (4), 5 (3½), 6 (3), 6 (2½). . . . .	846				846			
	8	8	Folders (2) . . . . .	192				192			
	3	3	Machine Cutters (11), (10), (9) . . . . .	360				360			
	8	8	Machine Rulers 1 (12), 1 (11), 3 (10), 2 (9), 1 (8) . . . . .	948				948			
	7	7	Machine Layers-on 3 (5), 3 (4½), 1 (4). . . . .	390				390			
	7	7	Machine Takers-off 3 (3), 4 (2½) . . . . .	228				228			
					11,280				11,280		
			(6) Type Foundry.								
	1	1	Foreman (40) . . . . .	480				480			
	1	1	Mechanic (35) . . . . .	420				420			
	1	1	Engraver (20) . . . . .	240				240			
	1	1	Lead Cutter (5) . . . . .	60				60			
	3	3	Punch-cutters (25), (20), (15) . . . . .	720				720			
	3	3	Drossers 1 (14), 2 (12) . . . . .	456				456			
	1	1	Head Stereo and Electrotyper (25—1—30) . . . . .	324				312			
	2	2	Stereotypers (16), (14) . . . . .	360				360			
	2	2	Assistant Stereotypers (10) . . . . .	240				240			
	1	1	Electrotyper (20—1—25) . . . . .	240				252			
	2	2	Assistant Electrotypers (14), (10) . . . . .	288				288			
	13	13	Machine Casters 6 (10), 7 (9) . . . . .	1,476				1,476			
	1	1	Fitter (12) . . . . .	144				144			
	1	1	Machine Caster (13) . . . . .	156				156			
	5	5	Hand-casters (30), (15), (12), (9), (8) Striker (7) . . . . .	888				888			
	1	1	Metal-maker (8) . . . . .	96				96			
	14	14	Rubbers 8 (5), 6 (4) . . . . .	768				768			
	15	15	Stokers 7 (3½), 8 (3) . . . . .	582				582			
	10	10	Setters 3 (3), 3 (2½), 4 (2) . . . . .	294				294			
	1	1	Rubber Stamps Clerk (20) . . . . .	240				240			
					8,556				8,556		
			(7) Electrical Department.								
	1	1	Electrician (70—6—100) . . . . .	912				912			
	1	1	Chief Driver and Maistry (45) . . . . .	540				540			
	1	1	Second Driver (25) . . . . .	300				300			
	1	1	Head Fireman (15) . . . . .	180				180			
	1	1	Second Fireman (12) . . . . .	144				144			
					2,076				2,076		
			(8) Servants.								
	20	20	Messengers 1 (12), 3 (10), 1 (9), 7 (8), 8 (7) . . . . .	1,956				1,956			
	4	4	Attenders 3 (10), 1 (9) . . . . .	468				468			
	7	7	Packers 3 (8), 4 (7) . . . . .	624				624			
					3,048				3,048		
					26,350		24,694		25,560		15,773
			Carried over .		1,11,636				1,10,376		

## DETAILED ACCOUNT NO. 30C.—STATIONERY AND PRINTING.—Government Presses—contd.

	Numbers			Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
	1913-1914	1914-1915.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment— contd.			SECRETARIAT PRESS—contd								
			Brought forward .		1,11,636				1,10,276		
			(9) Penitentiary Branch								
	1	1	Foreman (120) . . . . .		1,440				1,440		
			Composing Department.								
	1	1	Deputy Foreman (60) . . . . .	720				720			
	1	1	Storekeeper (50) . . . . .	600				600			
	2	2	Imposers (25), (20) . . . . .	540				540			
	1	1	Proof reader (25) . . . . .	300				300			
					2,160				2,160		
			Press and Machine Department.								
	1	1	Mechanic (40) . . . . .	480				480			
	1	1	Pressman (10) . . . . .	120				120			
	3	3	Machine minders 1 (12), 2 (11) . . . . .	408				408			
					1,008				1,008		
			Binding Department								
	1	1	Assistant Foreman (25) . . . . .	300				300			
	4	4	Binders 1 (10), 1 (9), 2 (8) . . . . .	420				420			
					720				720		
			Servants.								
	1	1	Messenger (7) . . . . .		84				84		
			Total Permanent Madras Establishment . . . . .		1,17,018	1,05,540		1,15,788		1,05,428	
			Wardens Establishment.								
	2	2	European Warders 2 (40) . . . . .		960	960		960		960	
			(10) Ootacamund Branch Press								
	1	1	Foreman (60) . . . . .	720				720			
	1	1	Clerk (30) . . . . .	360				360			
	1	1	Proof reader (30) . . . . .	360				360			
	5	5	Compositors 1 (14), 1 (13), 2 (12), 1 (10) . . . . .	732				732			
	1	1	Compositor Boy (6) . . . . .	72				72			
	1	1	Pressman (10) . . . . .	120				120			
	1	1	Machineman (12) . . . . .	144				144			
	1	1	Inker (7) . . . . .	84				84			
	1	1	Binder (11) . . . . .	132				132			
	1	1	Binding Boy and Messenger (6) . . . . .	72				72			
					2,796				2,796		3,498
			Local Allowance.								
			Foreman (15) . . . . .	180				180			
			Proof-reader (5) . . . . .	60				60			
			Compositors 2 (4), 3 (3) . . . . .	204				204			
			Pressman (3) . . . . .	36				36			
			Machineman (3) . . . . .	36				36			
			Inker (2) . . . . .	24				24			
			Binder (3) . . . . .	36				36			
					576				576		482
			Total Permanent Establishment (Madras and Ootacamund) . . . . .		1,21,380		1,13,256		1,20,120		1,10,377
			Piecework Establishment . . . . .		1,00,000		96,000		94,000		1,04,420
			Day Extra Establishment . . . . .		62,600		59,400		48,000		29,100
			Overtime . . . . .		10,000		10,000		10,000		17,186
			Temporary Establishments.								
			Store and Stock Department.								
	3	3	Clerks (20) for two months . . . . .	120				120			
	5	5	Counters (8) for two months . . . . .	80				80			
	2	2	Clerks (20) for one month . . . . .	40				40			
	2	2	Counters (10) for one month . . . . .	20				20			
	...	1	Clerk (15) for two months . . . . .	30				...			
			Carried over . . . . .	290	3,20,330		3,03,350	260	2,97,680	644	2,76,856

## MADRAS—EXPENDITURE.

DETAILED ACCOUNT No. 30C.—STATIONERY AND PRINTING—Government Presses—*contd*  
(Vide Appendix C, P8gs 2-1.)

	Numbers.			Budget Estimate, 1914-1915		Revised Estimate, 1913-1914		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
	1913-1914	1914-1915		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Establishment— contd</i>			SECRETARIAT PRESS— <i>contd</i>								
			Brought forward	290	3,20,330		3,04,350	260	2,97,680	644	2,76,856
			Ootacamund Branch Press for 7 months					1,050			
	1	1	Manager (150)	1,050				84			
	1	1	Machine Minder (12)	84				56			
	1	1	Layer on (8)	56				161			
	2	2	Pressmen (12), (11)	161				105			
	2	2	Inkers (8), (7)	105				56			
	1	1	Galley Pressman (8)	56				56			
	1	1	Messenger (5)	56				56			
<i>Allowances—</i>					1,858		1,000		1,828		1,819
			Good-conduct Allowance 7 (2), 11 (1)		300		200		300		125
			Total Salaries and Establishment		3,22,488		3,04,550		2,99,805		2,78,300
			Grain Compensation Allowance	25,500		25,400		19,000		25,333	
			Conveyance Allowance	360		360		360		360	
			Hill Allowance	3,500		3,250		3,500		2,967	
			Warm Clothing Allowance	100		75		100		87	
			Travelling Allowance	500		310		500		193	
			Discount on the Sale of Plant			5		20		4	
			Forms	10							
<i>Supplies and Services—</i>					29,970		29,400		28,480		28,944
			Purchase of indented Europe Stores and Plant	37,000				56,700			
			Local Purchase of Europe Stores and Plant	5,000				5,000			
			Purchase and Repair of Plant and Stores of Indian Manufacture	20,000		80,200		26,000		3,63,512	
			Freight on Europe Stores and Plant	450				450			
			Charges for Electric Installation	2,500		12,650		10,500		11,223	
			Coal and Firewood (Electric Current)	11,600		200		200		200	
			Fees for Stock-taking	200							
					76,750		93,050		93,850		8,75,265
			Carriage of Gazettes and Forms	20,000				30,000		30,967	
<i>Contingencies—</i>			Hot and Cold Weather Charges	100				100		41	
			Rents, Rates and Taxes	4,100				5,000		1,923	
			Telephone Charges	380				230		230	
			Service Postage and Telegram Charges	17,000				17,000		14,070	
			Petty Construction and Repairs	500				500		258	
			Pay of Menials	2,739				2,134		415	
			Cleaning Charges	1,077				1,000		1,150	
			Purchase of Books	25				25		17	
			Office Expenses	10,000				10,000		8,200	
			Miscellaneous	2,500				1,700		4,589	
<i>Establishment—</i>					58,421		58,000		67,689		61,860
					4,37,629		4,85,000		4,89,827		7,44,369
			Deduct—Cost of Printing done for Postal and Telegraph Departments			8,000		8,000		10,000	5,981
			Deduct—Probable savings			129				827	...
			Deduct—Cost of Printing done for Census							...	2,453
					4,79,500		4,77,000		4,79,000		7,35,930
			TOTAL SECRETARIAT PRESS								
			COLLECTORATE PRESSES.								
	125	113	Compositors 17 (50), 1 (40), 15 (30), 20 (20), 19 (15), 20 (12), 18 (10), 3 (8)		29,628			32,332			
	...	1	Foreman (40)		460			3,360			
	40	38	Apprentices (7)		3,192						
	45	37	Pressmen 19 (12), 13 (10), 4 (8), 1 (7)		4,764			5,748			
			Carried over		38,064			41,940			



## MADRAS—EXPENDITURE.

DETAILED ACCOUNT No. 30C.—STATIONERY AND PRINTING.—Collectorate Presses—*contd.*

(Vide APPENDIX C, PAGE 281.)

(Vide APPENDIX C, PAGE 281.)

	Numbers.			Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
	1913-1914	1914-1915		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
COLLECTORATE PRESSES—contd.											
Establishment— and.	42 9 2	2	Brought forward	38,064	}	40,000	1,600	41,940	}	48,848	
			Ball men 20 (8), 20 (7), 1 (6), 1 (5)					3,732			
			Wheeler, 1 (7), 2 (6), 3 (5)					660			
			Muchis (7)	168				168			
			Temporary Establishment	1,600				1,600			
Allowances—			Personal Allowance	240			240		1,268		
			Royal Bonus					12			
				40,072		48,340					
			For rounding	28	40,100	41,600	48,300	50,128			
			Grain Compensation Allowance	3,700	3,400	2,220	4,251				
Supplies and Services—			Travelling Allowance	50	40	35	169	4,420			
					3,750	3,440	2,255				
			Cost of Materials and Stock		80	80	180	82			
Contingencies—			Pay of Menials	3,700			100	828			
			Purchase and Repair of Furniture	400		400	118				
			Rents, Rates and Taxes	90		10	87				
			Fuller's Earth, Soap, Oil, etc.	1,100		1,060	1,244				
			Carriage of Gazettes and Forms	380		385	352				
			Tour Charges	20		20					
			Repairs to the Press and Materials.	220		200	216				
			Service Postage and Telegram Charges				18				
			Office Expenses	540		540	744				
			Miscellaneous	170		80	124				
			Hot and Cold Weather Charges	50		50	37				
					6,670	6,380	2,845	3,768			
			Lump Provision on account of the formation of the Collectorate Press in the Ramnād district				1,000				
			For rounding				20				
					50,600	51,500	54,600	58,898			
			TOTAL COLLECTORATE PRESSES.								
JAIL PRESSES											
Establishment—	3 2 2 2 2	3 2 2 2 2	Foreman 2 (40—2—53) and 1 (16—1—26)	1,260	2,532	2,300	1,152	2,328	2,360		
			Compositors (20—2—30)	648			600				
			Instructors (10—1—15)	264			240				
			Assistant Instructors (6—1—10)	168			144				
			Attenders (8)	192			192				
Allowances—			For rounding				32				
			Travelling Allowance	5	10	5					
			Grain Compensation Allowance	160	180	180	185				
					185	190					
			Purchase of indented Europe Stores and Plant	300							
Supplies and Services—			Local purchase of Europe Stores and Plant, Purchase and repair of Plants and Stores of Indian Manufacture	175	475			40			
Contingencies—			Fuller's Earth, Soap, Oil, etc.	40			15				
			Carriage of Gazettes and Forms	110							
			Service Postage and Telegraph Charges	275							
			Purchase and repair of Furniture	65							
			Cleaning Charges	70							
			Purchase of Books	5							
			Miscellaneous	43							
			Office expenses	...							
				608			610				55
TOTAL, JAIL PRESSES.											
3,800 3,100 2,600											



## DETAILED ACCOUNT No. 30D.—STATIONERY AND PRINTING.—Printing at Private Presses.

Departments—		Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
		Rs.	Rs.	Rs.	Rs.	R.	Rs.	Rs.	Rs.
	Land Revenue . . . . .	1,000		500		2,500		2,355	
	Customs, Compilation of Commercial Publications . . . . .	3,300		3,300		3,100		2,897	
	Forest . . . . .	50		50		100		12	
	Registration . . . . .			5		..			
	Law and Justice—Courts of Law— High Court . . . . .	25,000		25,000		22,000		33,419	
	Other Courts . . . . .								
	Law and Justice—Jails . . . . .								
	Police . . . . .	20		20		20		16	
	Education . . . . .	110		10		100		62	
	Ecclesiastical . . . . .								
	Political (Pravancore) . . . . .	15		15		15			
	Scientific, etc., Departments— Government Examinations . . . . .	2,800		3,300		2,800		4,182	
	Cost of printing the "Madras Bulletin of Co-operation" . . . . .								
		32,295				30,635			
	For rounding . . . . .	5				35			
	<b>TOTAL</b>		32,300		32,300		30,600		42,944

## DETAILED ACCOUNT No. 30E.—STATIONERY AND PRINTING.—Stationery supplied from Central Stores

		Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Stationery supplied from Central Stores . . . . .		8,50,000				9,75,000			
Do. for Civil Secretariats, Local and Municipal Department . . . . .		1,500		8,51,900		2,000		8,00,082	
Do. for Civil Offices of Account and Audit, Local and Municipal Department . . . . .		400				450			
Liveries and Clothing of Servants supplied from Central Stores . . . . .		15,000		15,000		18,000		13,961	
For rounding . . . . .						50			
<b>TOTAL</b>			8,66,900		8,66,900		9,95,400		8,14,043

## 32.—MISCELLANEOUS.

	Detailed Account No.	Budget Estimate 1914-1915.	Revised Estimate, 1913-1914.	Budget Estimate, 1913-1914.	Accounts, 1912-1913.
<b>IMPERIAL.</b>					
Charges for Remittance of Treasure . . . . .	...	36,500	37,000	42,000	29,232
Miscellaneous Refunds . . . . .	32F		...	1,000	..
For rounding . . . . .		500			
<b>TOTAL, IMPERIAL</b>		37,000	37,000	43,000	29,232
<b>PROVINCIAL.</b>					
Travelling Allowances to Officers attending Examinations . . . . .	...			9,500	12,125
Rewards for Proficiency in Oriental Lan- guages and Allowance to Language Exami- nation Committees . . . . .	..	6,000	5,500	3,500	5,470
Annual Stipends to holders of literary Titles . . . . .	..	1,500	1,700	1,500	2,200
Subscriptions to Periodicals . . . . .	..	36,000	35,500	38,000	38,403
Cost of Books and Publications . . . . .	..	3,000	9,000	3,900	9,888
Donations for Charitable Purposes . . . . .	32A	66,000	67,600	64,500	1,25,117
Charges on account of European Vagrants . . . . .	..	600	600	900	697
Rewards for Destruction of Wild Animals . . . . .	32B	21,400	21,400	19,400	23,095
Petty Establishments . . . . .	..	23,800	24,600	20,500	21,114
Special Commissions of Enquiry . . . . .	32C	1,500	1,500	800	43,485
Charges on account of Pearl Fishery . . . . .	..	38,000	1,68,000	60,300	43,994
recoverable Temporary Loans written off . . . . .	...	1,200	4,800	2,100	3,462
Charges for Search for hidden Treasure . . . . .	..	...	100		
rents, Rates and Taxes . . . . .	..	3,000	10,000	10,000	7,610
Contributions . . . . .	32D	3,06,000	1,78,200	1,78,000	1,49,726
Extraordinary Items . . . . .	..				350
Miscellaneous and Unforeseen Charges . . . . .	32E	22,000	5,200	18,600	26,319
Miscellaneous Refunds . . . . .	32F	500	1,000	500	1,103
Miscellaneous Charges for the Treatment of Patients at the Pasteur Institute at Coonoor . . . . .	...	1,500	1,300	1,500	1,213
For rounding . . . . .		5,35,500		4,31,500	
		500		500	
<b>TOTAL, PROVINCIAL</b>		5,35,000	5,36,000	4,81,000	5,15,369
<b>TOTAL</b>		5,72,000	5,73,000	4,74,000	5,44,601

## DETAILED ACCOUNT No. 32A.—MISCELLANEOUS.—Donations for Charitable Purposes.

SUMMARY.	Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ORPHANAGES . . . . .	2,736		2,736		2,736		2,736	
CHARITABLE INSTITUTIONS . . . . .	30,212		29,512		26,012		71,549	
LUNGERKHANAS . . . . .	13,476		13,476		13,476		14,676	
NATIVE CHOULTRIES . . . . .	3,339		3,339		3,339		3,419	
MISCELLANEOUS . . . . .	16,173		18,537		18,848		32,737	
For rounding . . . . .	61				89		..	
TOTAL . . . . .		66,000		67,600		64,500		1,25,117
DETAILS.								
ORPHANAGES								
Civil Orphan Asylum, Madras . . . . .	1,200		1,200		1,200		1,200	
Civil Orphan Asylum, Ganjam (3) . . . . .	36		36		36		36	
Gordon Refuge, St Thom (100) . . . . .	1,200		1,200		1,200		1,200	
Allowance to Roman Catholic Chapels in Mysore (25) . . . . .	300		300		300		300	
TOTAL, ORPHANAGES . . . . .		2,736		2,736		2,736		2,736
CHARITABLE INSTITUTIONS								
Lawrence Memorial School, Ootacamund . . . . .	3,500		3,500				48,330	
Friend-in Need Society, Madras . . . . .	15,000				15,000			
Friend in Need Society, Ootacamund . . . . .	1,000		15,600		300		13,073	
Friend-in-Need Society, Bellary . . . . .	300				300			
Native Poor Asylum or Monegar Choultry (Interest at 10 per cent) . . . . .	7,000				7,000			
Native Infirmary (Old) (Difference of Interest) . . . . .	1,338		8,870		1,338		8,604	
Native Poor Asylum or Monegar Choultry (Municipal Assessment) . . . . .	532				532			
Native Infirmary (Nabob's Donation) . . . . .	1,050		1,050		1,050		1,050	
Foundling Hospital (41) . . . . .	492		492		492		492	
TOTAL, CHARITABLE INSTITUTIONS . . . . .		30,212		29,512		26,012		71,549
LUNGERKHANAS								
Kurnool . . . . .	60				360			
Madras (Triplicane Poor-house) (400) . . . . .	4,800				4,800			
Nellore . . . . .	2,940				2,940			
Vellore . . . . .	1,176				4,176			
Arcot . . . . .	1,200				1,200			
TOTAL LUNGERKHANAS . . . . .		13,476		13,476		13,476		14,676
NATIVE CHOULTRIES								
Anantapur (Munro's Choultry) . . . . .	2,050				2,050			
South Arcot (Sadasiva Rao Reddy, Tiruppappuliyuni) . . . . .	679				679			
Nilgiris . . . . .	610				610			
TOTAL, NATIVE CHOULTRIES . . . . .		3,339		3,339		3,339		3,419
MISCELLANEOUS								
Maintenance of Strangers and Indigent Persons—								
Allowance to Mussalman Paupers of Triplicane and Mylapore . . . . .	48				48			
Allowance to the aged and infirm servants of deceased Carnatic Stipendiaries . . . . .	405		2,267		420		2,261	
Other Allowances and Payments . . . . .	1,800				1,800			
Burial of Paupers . . . . .	1,200		1,120		1,200		1,186	
Diet, etc., Charges of Wounded Persons sent by the Police or Magistracy for Treatment at Hospitals . . . . .	500		500		500		564	
Batta to Paupers in Criminal Cases . . . . .	50		40		70		50	
Grant for the Muhammadan Gosha Women's Aid Society (50) . . . . .	600		600		600		976	
Relief to distressed British Subjects in Pondicherry . . . . .	100		100		100		87	
Charges on account of Native Crews of Vessels sailing under British Government shipwrecked . . . . .	100		50		340		58	
Fire and Epidemic Charges . . . . .	100				100			
Flood Charges . . . . .	1,000		2,600		1,000		1,671	
Charges on account of repatriation of Natives of India . . . . .	250		1,250		250		25,024	
Other Charges . . . . .	20		10		20		2	
Madras Society for the Protection of Children . . . . .	1,000		1,000		1,000		858	
Grant to the Salvation Army for the Establishment of an Industrial Settlement at Sitanagaram for the reclamation of Criminal tribes . . . . .								
Petty grants and Charitable donations by H.E. the Governor . . . . .	9,000		9,000		* 2,400 9,000		..	
TOTAL, MISCELLANEOUS . . . . .		16,173		18,537		18,848		32,737

## DETAILED ACCOUNT No 32B.—MISCELLANEOUS.—Petty Establishments.

SUMMARY.			Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ESTABLISHMENTS FOR STAMPING WEIGHTS AND MEASURES— MADRAS . . . . .			1,100				1,104			
MUFASSAL ESTABLISHMENTS . . . . .			20,410				17,396			
STABLES FOR CIVIL OFFICERS, FORT ST. GEORGE . . . . .			420	21,510	420	22,380	420	18,500	420	19,788
BEACH LATRINE FOR CLERKS . . . . .			500		420		500		312	
SALUTING BATTERY, OOTACAMUND . . . . .			1,080	2,000	1,080	1,920	1,080	2,000	594	1,326
EVENING TIME GUN—MADRAS . . . . .				20		300		299		
For rounding . . . . .				23,809				20,799		21,114
TOTAL . . . . .				23,860		24,600		20,500		21,114

  

	Numbers		DETAILS.							
	1913-1914	1914-1915								
			ESTABLISHMENTS FOR STAMPING WEIGHTS AND MEASURES.							
			MADRAS							
Establishment—	1	1	Head Tester (35) . . . . .	120				420		
	1	1	Tester Smith (15) . . . . .	180				180		
	1	1	Iron Smith (12) . . . . .	114				144		
	2	2	Servants (7) . . . . .	168				168		
					912				912	
Allowances—			Grain Compensation Allowance . . . . .		72				72	
Supplies and Services—			Seals and Dies . . . . .	70				75		
			Verification of standard weights and measures . . . . .	40				40		
			Petty supplies . . . . .	6				5		
					116				120	
			TOTAL, MADRAS . . . . .		1,100				1,104	
			MUFASSAL ESTABLISHMENTS.							
Establishment—	65	62	Clerks and Accounts 1 (17½), 12 (15), 5 (14), 21 (12), 23 (10) . . . . .	8,994				9,240		
	68	69	Master Smiths 1 (20), 1 (20), 11 (15) 8 (12), 15 (10), 10 (9), 16 (8), 4 (7) . . . . .	8,964				8,628		
	4	1	Servants 1 (5) . . . . .	60				384		
				18,018				18,252		19,788
			Deduct—Probable savings . . . . .	18				3,122		
					18,000				15,130	
Allowances—			Grain Compensation Allowance . . . . .		1,250				1,300	
Supplies and Services—			Purchase, Repair and Carriage of Instruments . . . . .	860				744		
			Wages of Blacksmiths for stamp- ing, etc. . . . .	196				96		
			Petty Supplies . . . . .	57				50		
					1,113				890	
Contingencies—			Rents, Rates and Taxes . . . . .							
			Purchase and Repairs of Furniture. Tour Charges . . . . .	47				76		
			Office Expenses . . . . .							
			Miscellaneous . . . . .							
					47				76	
			TOTAL, MUFASSAL ESTABLISH- MENTS . . . . .		20,410				17,396	
			TOTAL, ESTABLISHMENTS FOR STAMPING WEIGHTS AND MEASURES . . . . .		21,510		22,380		18,500	19,788
			STABLES FOR CIVIL OFFICERS, FORT ST. GEORGE.							
Contingencies—			Contractor (25) . . . . .	300				300		
			Chowkidar (10) . . . . .	120				120		
			TOTAL STABLES FOR CIVIL OFFICERS, ETC. . . . .		420		420		420	420
			BEACH LATRINE FOR CLERKS.							
Contingencies—			Toty (6) . . . . .	72				72		
			Hire of Bullocks (17) . . . . .	204				204		
			Repair, etc., to Latrine Carts . . . . .	188				188		
			Disinfectants . . . . .	36				36		
			TOTAL, BEACH LATRINE FOR CLERKS . . . . .		500		420		500	312

DETAILED ACCOUNT No. 32B.—MISCELLANEOUS.—Petty Establishments—contd.											
	Numbers.			Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
	1913-1914.	1914-1915.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	1913-1914.	1914-1915.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SALUTING BATTERY, OOTACAMUND.											
	1	1	Park Sergeant (20)	240				240			
			Ration Money	103				103			
			Family Allowance	156				156			
			Stationery Allowance	120				120			
	2	2	Store Lascars (7)	168				168			
			Rice Money to Lascars (3-8-0), (2-12-0)	75				75			
			Difference rate of rice compensation for 1 Havildar and 18 Sepoys	56				56			
			Supply and Transport Supplies	97				97			
			Clothing Charges	43				43			
			Ordnance Charges	5				5			
			Rent of bell wire	7				7			
			Allowance to Store Lascars for cleaning guns, painting, etc.	10				10			
			Total Saluting Battery, Ootacamund		1,080		1,080		1,080		594

DETAILED ACCOUNT No. 32C.—MISCELLANEOUS.—Charges on account of Pearl Fishery.											
SUMMARY.				Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PEARL FISHERY				5,965		3,500		5,400		3,038	
RAMNAD CHANK FISHERY				12,698		70,000		...		..	
OTHER CHANK FISHERIES				9,130		9,380		3,990		6,602	
COST AND MAINTENANCE OF FISHERY VESSELS				9,934		85,120		45,942		34,354	
				37,727				60,332		...	
			Deduct—For rounding	273				32		...	
			TOTAL		33,000		1,63,000		60,300		43,994

	Numbers.										
	1913-1914.	1914-1915.									
DETAILS.											
PEARL FISHERY.											
Establishment—	1	1	Sub-Assistant (50)	600				600		665	
	1	1	Pearl and Chank Fishery Clerk (30-2-40)	432				408		412	
	1	1	Surveying Assistant (45-21-75)	540	1,572		1,240	...	1,008	...	1,077
Allowances—			Grain Compensation Allowance	10		...		6		5	
			Travelling Allowance	200		50		200		19	
					210		50		206		24
Supplies and Services—			Fuel for Steamer	1,000				1,000		...	
			Cost of examining Pearl Banks	1,500				1,500		698	
			Petty Works of Construction	200				200		...	
					2,700		960		2,700		698
Contingencies—			Hot and Cold Weather Charges	60				60		...	
			Tour Charges	10				10		3	
			Purchase of Books	10				10		...	
			Purchase and Repair of Furniture	100				100		33	
			Cleaning Charges	72				72		...	
			Rents, Rates and Taxes	900				900		880	
			Service Postage and Telegram Charges	60				60		50	
			Office Expenses	75				75		36	
			Miscellaneous	100				100		141	
			Pay of Menials, Peon and Night Watchman	96				96		96	
					1,483		1,250		1,483		1,250
			For rounding						3		...
		TOTAL PEARL FISHERY		5,965		3,500	...	5,400		3,038	

DETAILED ACCOUNT No. 320.—MISCELLANEOUS.—Charges on account of Pearl Fishery—*contd.*

DETAILED ACCOUNT FOR 1915. MISCELLANEOUS.									
	Numbers.		DETAILS.	Budget Estimate, 1914-1915.	Revised Estimate, 1913-1914.	Budget Estimate, 1913-1914.	Accounts, 1912-1913.		
	1913-1914	1914-1915		Rs.	Rs.	Rs.	Rs.	Rs.	
RAMNAD CHANK FISHERY.									
Establishment—	1	1	Clerk (25—2½—40) . . . . .	300					
	2	2	Gumastahs (15) . . . . .	360					
	1	1	Peon (9) . . . . .	108					
					768		252		
Allowances—			Grain Compensation Allowance . . . . .	...		20			
			Travelling Allowance . . . . .	100		40			
					100		60		
Supplies and Services—			Chanks . . . . .		10,753		8,408		
Contingencies—			Petty Construction and Repairs . . . . .	500					
			Purchase and Repair of Furniture . . . . .	100					
			Tour Charges . . . . .	5					
			Rents for Office and Godowns . . . . .	300					
			Service Postage and Telegraph Charges . . . . .	40					
			Miscellaneous . . . . .	20					
			Pay for Menials . . . . .	112					
			Watchmen 2 (7) for 8 months . . . . .	112					
					1,077		61,280		
			<b>TOTAL . . . . .</b>		12,698		70,000		
OTHER CHANK FISHERIES.									
Establishment—	1	1	Gumastah (20—1—30) + (2) . . . . .	264			240	181	
			Personal Allowance . . . . .	144			120	120	
	1	1	Peon (12) . . . . .		408		370	360	
Allowances—			Grain Compensation Allowance . . . . .	...		50		40	
			Travelling Allowance . . . . .	150		150		68	
					150		200	200	
Supplies and Services—			Chanks . . . . .	7,833		8,083		7,693	
			Preparation of Ropes and Stones for Canoes . . . . .	78		77		78	
			Hire for Canoes for Fishing and Transporting Chanks . . . . .	50		50		50	
			Batta, etc., Charges . . . . .	80		80		80	
					8,041		8,290	7,901	
Contingencies—			Petty Construction and Repairs . . . . .	100		...		100	
			Purchase and Repair of Furniture . . . . .	100		...		100	
			Tour Charges . . . . .	5		...		5	
			Service Postage and Telegram Charges . . . . .	50		...		50	
			Office Expenses . . . . .	100		...		100	
			Miscellaneous . . . . .	50		...		50	
			Pay of Menials—					56	
			Counter (7) for 8 months . . . . .	56		...		60	
			Watcher (5) for 12 months . . . . .	60		...			
					521		520	521	
			For rounding . . . . .		10			8	
			<b>TOTAL . . . . .</b>		9,130		9,380	8,990	
MAINTENANCE OF FISHERY VESSELS.									
Motor Launch "Sutherland."									
Establishment—	1	1	Tindal (20) . . . . .	240			240		
	1	1	Driver (25) . . . . .	300			300		
	1	1	Lascar (12) . . . . .	144			144		
	1	1	Bhandary (8) . . . . .	96			96		
			Temporary—						
	2	2	Lascares (12) for 7½ months . . . . .	180			180	960	
					960		941		
Allowances—			Travelling Allowances . . . . .	...		300		...	
Supplies and Services—			Oil Fuel . . . . .	500		460		500	
			Provision for Crew . . . . .	500		150		320	
			Expendible Stores . . . . .	150		250		150	
			Repairs . . . . .	200		20		100	
			Deck Stores . . . . .	50				50	
					1,400		1,180	1,120	
					100		100	100	
Contingencies—			Miscellaneous . . . . .						
			<b>Total, Motor Launch "Sutherland" . . . . .</b>		2,460		2,221	2,180	
								1,86	

## DETAILED ACCOUNT No. 32C.—MISCELLANEOUS.—Charges on account of Pearl Fishery—contd.

	Numbers.			Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
	1913-1914.	1914-1915.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			<i>Motor Inspection Schooner.</i>								
			Brought forward		2,460		2,221		2,180		1,800
							78,237		39,000		32,490
<i>Establishment— (for 6 months only in 1913- 1914).</i>	1	1	Purchase of Vessel . . . . .	...		...		450			
	1	1	Tindal (75) . . . . .	900				450			
	1	1	Engineer (75) . . . . .	900							
	1	1	Greaser (12) . . . . .	144				72			
	3	3	Coxwains (18—2—30) . . . . .	648				324			
	4	4	Lascars (12) . . . . .	576				288			
	1	1	Bhandary (8) . . . . .	96				48			
	...	1	Cook (12) . . . . .	144				...			
					3,408		1,704		1,632		
<i>Allowances— supplies and Services—</i>			Travelling Allowance . . . . .	...		...		...			
			Cost of Oil, Fuel, etc. . . . .	1,200		900		900			
			Expendible Stores . . . . .	300		200		200			
			Deck Stores . . . . .	500		500		500			
			Saloon Stores . . . . .	100		100		100			
			Provision for the Crew . . . . .	1,200		600		700			
			Drinking Water . . . . .	100		80		80			
			Landing and Shipping Charges and Freight . . . . .	80		60		60			
			Carpenters, Labourers, etc. . . . .	100		100		100			
			Repairs . . . . .	200		150		150			
					3,780		2,690		2,790		
<i>Contingencies—</i>			Purchase and Repairs of Furni- ture . . . . .	50		50		50			
			Service Postage and Telegram Charges . . . . .	40		40		40			
			Tour Charges . . . . .	10		10		10			
			Office Expenses . . . . .	50		50		50			
			Miscellaneous . . . . .	100		100		100			
			Pay of Menials . . . . .	36		18		90			
					286		268		340		
			<i>Total, Motor Inspection Schooner</i> . . . . .		7,474		82,899		43,762		32,494
			<b>TOTAL, MAINTENANCE OF FISHERY VESSELS.</b> . . . .		9,934		85,120		45,942		34,854

## DETAILED ACCOUNT No. 32D.—MISCELLANEOUS.—Contributions.

Contribution on account of Telegraph Lines . . . . .	(a) 9,500		(a) 8,200		8,000		5,088
Contributions to Local Funds . . . . .	(b) 1,26,612		1,26,622		1,20,023		1,19,855
Contributions in aid of Municipal Balances . . . . .	50,000		43,378		50,900		24,783
Compensation to Local Bodies owing to remission of certain recoveries . . . . .	1,30,000		...		...		...
For rounding . . . . .	142		...		23		...
<b>TOTAL</b> . . . . .		3,06,000		1,78,200		1,78,000	1,49,726

## DETAILED ACCOUNT No. 32E.—MISCELLANEOUS.—Miscellaneous and Unforeseen Charges.

Rewards . . . . .	800		1,000		600		702
Petty Freight on Government Stores . . . . .	1,200		1,700		1,000		1,145
Miscellaneous . . . . .	(c) 20,000		2,500		17,000		24,500
Payments of Civil Debts . . . . .	...		...		...		— 28
<b>TOTAL</b> . . . . .		22,000		5,200		18,600	26,319

## DETAILED ACCOUNT No. 32F.—MISCELLANEOUS.—Miscellaneous Refunds.

<b>IMPERIAL.</b>								
Unclaimed or Lapsed Bills . . . . .	...		...		200		...	
Miscellaneous . . . . .	...		...		300		...	
<b>TOTAL, IMPERIAL</b> . . . . .	...	...	...	...		1,000	...	...
<b>PROVINCIAL.</b>								
Unclaimed or Lapsed Bills . . . . .	...		...		...		...	
Do. Deposits . . . . .	...		...		...		...	
Value of Unclaimed Notes Refunded . . . . .	...		...		...		...	
Miscellaneous . . . . .	500	500	1,000	1,000	500	500	1,103	1,103
<b>TOTAL</b> . . . . .		500		1,000		1,500		1,103

## 35.—IRRIGATION—PROTECTIVE WORKS.

<b>IMPERIAL.</b>	Detailed Account No.	Budget Estimate, 1914-1915.	Revised Estimate, 1913-1914.	Budget Estimate, 1913-1914.	Accounts, 1912-1913.
		Rs.	Rs.	Rs.	Rs.
Protective Irrigation Work . . . . .	35A	5,00,000	3,54,000	5,00,000	1,57,723



## DETAILED ACCOUNT No. 35A.—PROTECTIVE WORKS—IRRIGATION.

WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT.	Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Rushikulya System— Works	9,547		17,300		8,211		4,641	
Venkatapuram Tank Project— Works	26,077		49,700		59,673		65,866	
Mopad Project— Works	3,16,461		1,77,400		2,94,878		53,382	
Bhavanasi Project— Works	49,794		42,020		34,976		12,204	
		4,01,879		2,86,420		3,97,740		1,35,093
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.								
Works		5,500		7,000		5,300		6,100
Rushikulya System— Establishment	2,053		3,720		1,889		1,067	
Venkatapuram Tank Project— Establishment	5,522		10,685		13,725		14,213	
Mopad Project— Establishment	68,039		31,690		60,922		2,444	
Bhavanasi Project— Establishment	10,706		8,165		7,124		466	
Other Works (Accounts not kept)— Establishment	...		1,020		...		1,048	
		86,321		55,280		83,660		19,238
Venkatapuram Tank Project— Tools and Plant	100		600		600		701	
Mopad Project— Tools and Plant	7,500		6,000		14,000		534	
Other Works—(Accounts not kept) Tools and Plant	...		...		...		...	
Deduct—		7,600		6,600		14,600		1,235
Rushikulya System— Receipts on Capital Account	...		...		...		2,823	
Mopad Project— Receipts on Capital Account	1,300		1,300		1,300		1,120	
		1,300		1,300		1,300		3,943
TOTAL		5,00,000		3,54,000		5,00,000		1,57,723

## 36.—REDUCTION OR AVOIDANCE OF DEBT.

PROVINCIAL.	Budget Estimate, 1914-1915.	Revised Estimate, 1913-1914.	Budget Estimate, 1913-1914.	Accounts, 1912-1913.
	Rs.	Rs.	Rs.	Rs.
Reduction or Avoidance of Debt	2,50,000	2,50,000	2,50,000	2,50,000

## 42.—IRRIGATION—MAJOR WORKS.

Working Expenses, Public Works Officers IMPERIAL SHARE PROVINCIAL SHARE Interest on Debt IMPERIAL SHARE PROVINCIAL SHARE	Detailed Account No.	Budget Estimate, 1914-1915.	Revised Estimate, 1913-1914.	Budget Estimate, 1913-1914.	Accounts, 1912-1913.
		Rs.	Rs.	Rs.	Rs.
	42A	22,36,000	23,40,000	21,14,000	20,50,980
		11,18,000	11,70,000	10,57,000	10,25,490
		11,18,000	11,70,000	10,57,000	10,25,490
		29,07,000	28,69,000	29,77,000	29,45,108
		15,04,000	14,85,000	14,89,000	14,72,554
		14,03,000	13,84,000	14,88,000	14,72,554

## DETAILED ACCOUNT No. 42A.—IRRIGATION—MAJOR WORKS.—Working Expenses, Public Works Officers.

	Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Extensions and Improvements (Protective)— Rushikulya System	3,000		3,000		6,000		4,228	
Extensions and Improvements (Productive)— Godavari Delta System	83,200		84,300		21,000		44,510	
Kistna Delta System	26,500		28,700		29,500		26,236	
Divi Pumping Project	— 49		...		— 49		154	
Pennar River Canals System	2,091		2,200		2,091		— 408	
Kurnool-Cuddapah Canal	5,500		5,200		12,200		4,485	
Barur Tank	1,000		500		...		845	
Poiney Anicut System	— 1,557		— 2,100		— 557		— 739	
Cheyar Anicut System	1,434		— 1,600		2,434		— 545	
Tirukkoyilur Anicut System	1,028		1,500		1,028		1,473	
Shatidope Anicut System	1,436		1,900		1,936		1,643	
Lower Coleroon Anicut System	1,573		— 2,000		3,073		— 848	
Cauvery Delta System	35,000		43,800		33,800		37,432	
Periyar System	7,526		32,600		7,526		11,390	
Srivaikuntam Anicut System	2,148		3,300		1,648		2,630	
Nagavalli Project	...		400		...		1	
		1,89,830		2,01,700		1,21,630		1,32,487

## DETAILED ACCOUNT No. 42A.—IRRIGATION—MAJOR WORKS.—Working Expenses, Public Works Officers—contd.

	Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Acco. <sup>Rs.</sup> 1912-1913.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Maintenance and Repairs (Protective)—								
Rushikulya System . . . . .	25,230		48,000		25,329		23,231	
Maintenance and Repairs (Productive)—								
Godāvari Delta System . . . . .	3,03,203		3,17,760		3,53,532		2,98,997	
Kistna Delta System . . . . .	2,58,562		2,95,300		2,35,375		2,44,517	
Divi Pumping Project . . . . .	43,067		36,000		48,194		38,975	
Pennar River Canals System . . . . .	24,668		37,000		28,806		25,976	
Kurnool-Cuddapah Canal . . . . .	90,107		85,000		97,892		92,237	
Barur Tank . . . . .	5,458		5,800		4,785		7,071	
Poincy Anicut System . . . . .	10,037		16,800		9,796		7,029	
Cheyar Anicut System . . . . .	12,615		42,600		11,537		12,922	
Tirukkoyilur Anicut System . . . . .	10,753		4,900		8,845		16,770	
Shatlatope Anicut System . . . . .	35,062		22,900		10,616		10,939	
Lower Coleroon Anicut System . . . . .	85,769		39,900		25,810		35,435	
Cauvery Delta System . . . . .	25,637		39,300		25,292		24,622	
Periyār System . . . . .	72,765		88,000		71,940		76,494	
Srivaikuntam Anicut System . . . . .	14,744		10,500		3,368		10,275	
Nagavalli Project . . . . .	11,525		13,400		9,760		7,628	
		10,29,252		11,03,100		9,70,877		9,33,118
Establishment (Protective)—								
Rushikulya System . . . . .	6,270		11,000		7,171		5,927	
Establishment (Productive)—								
Godāvari Delta System . . . . .	3,30,597		3,20,500		3,12,068		3,18,903	
Kistna Delta System . . . . .	2,75,152		2,85,400		2,72,475		2,73,055	
Divi Pumping Project . . . . .	16,164		14,200		17,037		14,974	
Pennar River Canals System . . . . .	39,589		39,500		37,685		39,124	
Kurnool-Cuddapah Canal . . . . .	39,893		39,200		43,308		39,184	
Barur Tank . . . . .	2,542		2,200		2,215		2,880	
Poincy Anicut System . . . . .	5,567		6,900		5,808		4,665	
Cheyar Anicut System . . . . .	5,999		12,000		6,077		5,660	
Tirukkoyilur Anicut System . . . . .	5,293		4,600		5,201		6,786	
Shatlatope Anicut System . . . . .	13,527		9,000		8,473		7,984	
Lower Coleroon Anicut System . . . . .	33,767		23,000		21,226		21,998	
Cauvery Delta System . . . . .	69,416		68,300		68,411		63,543	
Periyār System . . . . .	41,097		42,400		40,922		42,628	
Srivaikuntam Anicut System . . . . .	13,186		11,400		10,062		11,960	
Nagavalli Project . . . . .	4,475		5,700		4,240		3,336	
		8,92,534		8,95,300		8,62,359		8,62,612
Tools and Plant—								
Rushikulya System . . . . .	2,500		1,000		500		923	
Godāvari Delta System . . . . .	69,600		55,000		65,000		50,876	
Kistna Delta System . . . . .	60,486		72,500		81,350		57,733	
Divi Pumping Project . . . . .	5,818		4,800		5,818		3,078	
Pennar River Canals System . . . . .	652		600		438		1,393	
Kurnool-Cuddapah Canal . . . . .	3,200		3,300		3,500		2,905	
Cauvery Delta System . . . . .	1,103		500		503		1,448	
Periyār System . . . . .	2,612		2,600		2,612		2,428	
Srivaikuntam Anicut System . . . . .	78		100		78		415	
Other Systems . . . . .	303		300		303		177	
		1,43,384		1,38,900		1,58,334		1,18,120
Refunds of Revenue—								
Godāvari Delta System . . . . .	400		80		400		129	
Kistna Delta System . . . . .	300		390		300		294	
Kurnool-Cuddapah Canal . . . . .	300		300		100		3,641	
Cauvery Delta System . . . . .	...		180		...		3	
Periyār System . . . . .	...		40		...		234	
Srivaikuntam Anicut System . . . . .	...		...		...		179	
Other Systems . . . . .	...		10		...		157	
		1,000		1,000		800		4,637
Total . . . . .		22,36,000		23,40,000		21,14,000		20,50,980
RE-DISTRIBUTION OF THE ABOVE BY SYSTEMS.								
Rushikulya System . . . . .	37,000		63,000		39,000		34,309	
Godāvari Delta System . . . . .	7,77,000		7,77,580		7,52,000		7,13,415	
Kistna Delta System . . . . .	6,21,000		6,82,290		6,19,000		6,01,835	
Divi Pumping Project . . . . .	65,000		55,000		71,000		57,181	
Pennar River Canals System . . . . .	67,000		79,310		69,000		66,142	
Kurnool-Cuddapah Canal . . . . .	1,39,000		1,33,000		1,57,000		1,42,452	
Barur Tank . . . . .	9,000		8,500		7,000		10,796	
Poincy Anicut System . . . . .	14,000		21,600		15,000		10,908	
Cheyar Anicut System . . . . .	20,000		52,900		20,000		18,010	
Tirukkoyilur Anicut System . . . . .	17,000		10,900		15,000		25,054	
Shatlatope Anicut System . . . . .	50,000		33,800		21,000		20,541	
Lower Coleroon Anicut System . . . . .	1,21,000		60,800		50,000		56,476	
Cauvery Delta System . . . . .	1,29,000		1,51,080		1,27,000		1,24,157	
Periyār System . . . . .	1,24,000		1,65,640		1,23,000		1,33,174	
Srivaikuntam Anicut System . . . . .	30,000		25,100		15,000		25,459	
Nagavalli Project . . . . .	16,000		19,500		14,000		11,071	
Total . . . . .		22,36,000		23,40,000		21,14,000		20,50,980



## 43.—IRRIGATION—MINOR WORKS AND NAVIGATION.

	Detailed Account No.	Budget Estimate, 1914-1915.	Revised Estimate, 1913-1914.	Budget Estimate, 1913-1914.	Accounts, 1912-1913.
In charge of Civil Officers—Provincial . . . . .	43A	Rs. 7,00,000	Rs. 6,40,000	Rs. 7,00,000	Rs. 6,03,043
In charge of Public Works Officers—Imperial (Coorg) . . . . .	43B	7,000	7,000	20,000	6,968
Provincial (Madras) . . . . .	43C	34,22,000	34,80,000	31,94,000	30,31,640
TOTAL PUBLIC WORKS OFFICERS . . . . .		34,29,000	34,87,000	32,14,000	30,38,608
TOTAL . . . . .		41,29,000	41,27,000	39,14,000	36,41,651

DETAILED ACCOUNT No. 43A.—IRRIGATION—MINOR WORKS AND NAVIGATION.—  
In charge of Civil Officers.

SUMMARY.		Budget Estimate, 1914-1915.	Revised Estimate, 1913-1914.	Budget Estimate, 1913-1914.	Accounts, 1912-1913.
		Rs.	Rs.	Rs.	Rs.
MAINTENANCE AND UPKEEP OF MINOR IRRIGATION WORKS—					
ORIGINAL WORKS . . . . .		41,300	15,000	38,500	9,808
REPAIRS AND MAINTENANCE . . . . .		5,50,851	5,25,000	5,57,186	4,98,117
ESTABLISHMENT . . . . .		1,32,039	1,23,000	1,23,307	1,18,279
TOOLS AND PLANT . . . . .		700	800	887	1,095
REFUNDS . . . . .		110	1,200	120	882
Total . . . . .		7,25,000	6,65,000	7,20,000	6,28,181
Deduct—Outlay from Contributions . . . . .		25,000	25,000	20,000	25,138
TOTAL . . . . .		7,00,000	6,40,000	7,00,000	6,03,043

  

	Numbers.		DETAILS.	Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
	1913-1914.	1914-1915.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries—	6	6	Supervisors 2 (140), 4 (120)	Rs. 9,120				Rs. 9,120		1,14,263 (a)	
	21	21	Overseers 5 (100), 8 (30), 8 (60).	19,440				19,440			
	85	85	Sub-Overseers 23 (50), 25 (40), 37 (30), 1 (30—2—60)	39,480				59,120			
	2	2	Personal Allowances (20), (10)	360				360			
	2	2	Local Allowance (10), (1)	132			1,10,100	152			
Establishment—	15	15	Clerks 11 (25), 4 (20)	4,260	68,532			4,260	68,172		
	5	9	Maistries 5 (20), 1 (17½), 2 (15), 1 (12½)	1,920				1,140			
	112	112	Lascars (7)	9,492				9,408			
			Temporary Establishment	10,139				8,689			
			Royal Bonus	...	25,811			...	23,497		239
Allowances—			Grain Compensation Allowance	3,628			3,900	2,250		3,777	
			Travelling Allowance . . . . .	30,630	34,258			27,970	30,220		
Contingencies—			Miscellaneous . . . . .		3,354			2,762	2,762		
			For rounding . . . . .	...	1,31,955 84			1,24,651 1,544			
TOTAL ESTABLISHMENT				1,52,039		1,23,000		1,23,307			1,18,279

DETAILED ACCOUNT No. 43B.—IRRIGATION—MINOR WORKS AND NAVIGATION.—In charge of  
Public Works Officers.

IMPERIAL.		Budget Estimate, 1914-1915.	Revised Estimate, 1913-1914.	Budget Estimate, 1913-1914.	Accounts, 1912-1913.
COORG.					
Agricultural Works.					
Works . . . . .	Rs.	Rs.	Rs.	Rs.	Rs.
Repairs . . . . .	2,691		2,700	9,000	1,334
Establishment . . . . .	3,000		3,000	7,064	4,333
Tools and Plant . . . . .	1,224		1,200	3,695	1,221
	85		100	241	80
TOTAL COORG . . . . .		7,000	7,000	20,000	6,968

MADRAS—EXPENDITURE.

DETAILED ACCOUNT No. 43C.—IRRIGATION—MINOR WORKS AND NAVIGATION.—In charge of  
Public Works Officers.

PROVINCIAL.  MADRAS.  SUMMARY.	Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Works . . . . .	6,36,453		5,00,200		6,29,297		3,99,716	
Repairs . . . . .	19,35,522		20,53,100		17,49,893		17,26,323	
Establishment . . . . .	8,27,265		8,27,300		7,85,682		7,22,591	
Tools and Plant . . . . .	32,760		98,300		29,128		1,82,251	
Refunds . . . . .	...		2,100		...		917	
Deduct—Receipts on Capital Account . . . . .	...		1,000		...		168	
Total . . . . .		34,22,000		34,80,000		31,94,000		30,31,1
Details.								
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT.								
Capital.								
Works . . . . .	3,08,613		1,43,000		2,60,086		1,43,930	
Establishment . . . . .	66,387		27,600		52,914		29,780	
Tools and Plant . . . . .	1,100		59,400		.		1,28,959	
Deduct—Receipts on Capital Account . . . . .	...		1,000		.		168	
		3,76,000		2,29,000		3,13,000		3,02,1
Revenue.								
Extensions and Improvements . . . . .	2,674		9,700		6,044		— 2,856	
Maintenance and Repairs . . . . .	2,04,152		3,09,600		2,09,548		2,47,089	
Establishment . . . . .	53,838		77,700		57,052		60,696	
Tools and Plant . . . . .	336		2,000		356		5,892	
Refunds of Revenue . . . . .	...		1,000		...		102	
		2,63,000		4,00,000		2,73,000		3,10,1
Total, Works for which Capital and Revenue Accounts are kept . . . . .		6,39,000		6,29,000		5,86,000		6,13,1
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.								
Works . . . . .	2,75,424		2,65,000		3,03,723		2,24,402	
Repairs . . . . .	12,66,194		12,67,900		11,96,170		11,14,394	
Establishment . . . . .	5,92,229		5,97,300		5,84,618		5,49,665	
Tools and Plant . . . . .	22,153		25,200		22,094		19,141	
Refunds of Revenue . . . . .	...		600		...		249	
Total, Works for which neither Capital nor Revenue Accounts are kept . . . . .		21,56,000		21,56,000		21,06,000		19,07,1
AGRICULTURAL WORKS.								
Works . . . . .	49,742		82,500		59,444		34,240	
Repairs . . . . .	4,55,176		4,75,800		3,44,175		3,64,850	
Establishment . . . . .	1,12,911		1,24,700		91,703		82,450	
Tools and Plant . . . . .	9,171		11,700		6,678		28,259	
Refunds of Revenue . . . . .	...		500		...		566	
		6,27,000		6,95,000		5,02,000		5,10,1
Total, 43B. Irrigation—Minor Works and Navigation—In charge of Public Works Officers, Madras . . . . .		34,22,000		34,80,000		31,94,000		30,31,1

45.—CIVIL WORKS.

	Detailed Account No.	Budget Estimate, 1914-1915.	Revised Estimate, 1913-1914.	Budget Estimate, 1913-1914.	Accounts, 1912-1913.
		Rs.	Rs.	Rs.	Rs.
In charge of Civil Officers—Provincial . . . . .	45A	83,75,000	95,63,000	85,66,000	85,60,621
In charge of Public Works Officers— Imperial . . . . .	45B	5,27,000	5,26,000	4,36,000	6,73,66
Provincial . . . . .	45C	96,27,000	72,40,000	71,19,000	71,03,28
TOTAL PUBLIC WORKS OFFICERS . . . . .		1,01,54,000	77,66,000	75,55,000	77,76,96
TOTAL . . . . .		1,85,29,000	1,73,29,000	1,61,21,000	1,63,37,56

## SUMMARY.

		Budget Estimate, 1914-1915.	Revised Estimate, 1913-1914.	Budget Estimate, 1913-1914.	Accounts, 1912-1913.
SUMMARY.					
ORIGINAL WORKS:-					
CIVIL BUILDINGS		Rs. 11,205	Rs. 21,000	Rs. 21,920	Rs. 12,937
COMMUNICATIONS		6,480	3,500	2,950	5,853
MISCELLANEOUS PUBLIC IMPROVEMENTS		21,541	12,100	18,525	15,629
		39,226	36,600	43,395	34,419
REPAIRS:-					
CIVIL BUILDINGS		21,922	24,000	25,134	19,227
COMMUNICATIONS		41,946	32,100	29,228	35,381
MISCELLANEOUS PUBLIC IMPROVEMENTS		1,295	600	500	2,352
		65,163	56,700	54,862	56,960
		2,577	700	5,061	308
		550	500	510	1,183
ESTABLISHMENT		...	200	...	397
TOOLS AND PLANT (Ganjām)		...	...	...	...
REFUNDS		82,67,443	94,68,300	84,61,563	84,67,566
CONTRIBUTIONS		82,70,570	...	85,65,391	84,69,244
		83,74,959	...	609	...
For rounding		41	...	...	...
TOTAL		83,75,000	95,63,000	85,66,000	85,60,623

DETAILS.											
CIVIL BUILDINGS.											
Original Works—											
Ganjām	3,250							7,300			
Vizagapatam	6,455							11,470			
Godāvari	1,500							3,150			
		11,205					21,000		21,920		12,937
Repairs—											
Ganjām	7,199							8,309			
Vizagapatam	11,958							14,340		19,200	
Godāvari	2,265							2,485			
		21,422					24,000		25,134		
		500					...			27	19,227
Land Revenue											
		33,127					45,000		47,054		32,164
TOTAL, CIVIL BUILDINGS											
COMMUNICATIONS.											
Original Works—											
Ganjām	4,080							700			
Vizagapatam	2,400							2,250		5,613	
Godāvari	...							...		240	
Other Districts	...	6,480					3,500	...	2,950		5,853
Repairs—											
Ganjām	32,756							20,988			
Vizagapatam	4,440							3,740		35,093	
Godāvari	4,250							3,500			
		41,446				31,800			28,228		
		500				300			1,000	288	
Staging Bungalows and Encamping Grounds.											
		41,946					32,100		29,228		35,381
		48,426					35,600		32,178		41,234
TOTAL, COMMUNICATIONS											
MISCELLANEOUS PUBLIC IMPROVEMENTS.											
Original Works—											
Ganjām	2,865					700		1,100			
Vizagapatam	1,100					...		2,425		7,071	
Godāvari	2,576					...		...		4,292	
Other Districts	...					...		...			
		6,541					700		3,525		11,363
		15,000				10,000			15,000	3,466	
Formation or extension of Village-sites						1,400			...	800	
Miscellaneous											4,266
							11,400				
		21,541					12,100		18,525		15,629
Repairs—											
Ganjām	...							160			
Vizagapatam	95							400		766	
Godāvari	1,200							...		1,586	
Other Districts	...							...			
		1,295					600		500		2,352
TOTAL, MISCELLANEOUS PUBLIC IMPROVEMENTS											



## DETAILED ACCOUNT No. 45A.—CIVIL WORKS.—In charge of Civil Officers—contd.

	Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>ESTABLISHMENT.</b>								
Watchmen employed for non-Government Cemeteries and Isolated Tombs in charge of the Revenue Department . . . . .		280		280		1,025		
Petty Establishment—								
Ganjain . . . . .	1,913				3,712		} 308	
Vizagapatam . . . . .					60			
Godavari . . . . .	384				264			
		2,297		420		4,036		
<b>TOTAL, ESTABLISHMENT</b>		2,577		700		5,061		
<b>CONTRIBUTIONS.</b>								
Special Grants to District Boards . . . . .	14,89,300		14,60,800		14,60,800		18,60,700	
Grants to the District Boards of Malabar and South Canara in aid of their resources for roads . . . . .	1,75,000		...		...		...	
Grant to the Madras Corporation . . . . .	5,00,000		12,50,000		12,50,000		18,50,000	
Do. Madras Port Trust . . . . .	...		10,000		6,00,000		4,00,000	
Grants for the Construction of Hospitals and Dispensaries . . . . .	10,19,000		9,97,980		10,13,000		2,12,005	
Grant to the United Free Church Mission Hospital, Tondiarpet . . . . .	20,000		...		...		...	
Grants for Roads and Bridges to Polavaram Taluk Board in Godavari Agency . . . . .	89,000		1,00,000		1,00,000		98,603	
Grants for Educational Buildings . . . . .	8,38,947		15,45,257		4,16,567		6,56,230	
Do. to Local Bodies for Roads, Bridges and Causeways . . . . .	14,00,000		16,00,000		11,00,000		3,00,000	
Grants to the District Boards of South Arcot and Ganjam for repair to roads damaged by floods . . . . .	1,00,000		...		...		...	
Grants to Local Bodies for Sanitary Purposes . . . . .	25,00,000		24,80,425		25,00,000		30,64,460	
Grant to the Karar Municipality . . . . .	...		...		...		2,600	
Contribution to Ootacamund and Coonoor Municipality and to District Board, Nilgiris . . . . .	15,500		15,500		15,500		15,500	
Contribution to District Board, Bellary . . . . .	4,700		4,700		4,700		4,700	
Do. to Irrigation Cess Fund . . . . .	996		996		996		997	
Discretionary grants by Collectors . . . . .	...		2,642		...		1,561	
Grants to the Koraput and Vizagapatam District Boards for roads . . . . .	1,15,000		...		...		...	
<b>TOTAL, CONTRIBUTIONS</b>		82,67,443		94,68,300		84,61,563		84,67,850

## DETAILED ACCOUNT No. 45B.—CIVIL WORKS.—In charge of Public Works Officers.

	Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>IMPERIAL.</b>								
<b>MADRAS.</b>								
Civil Buildings—								
Original Works . . . . .	1,52,000		1,52,000		98,000		2,99,781	
Repairs . . . . .	45,000		58,000		50,000		51,575	
Establishment . . . . .	42,065		32,700		33,984		26,760	
Tools and Plant . . . . .	2,935		2,300		2,216		1,739	
For rounding . . . . .	...		...		200		...	
		2,42,000		2,45,000		1,84,000		3,79,855
<b>COORG.</b>								
Civil Buildings—								
Original Works . . . . .	63,846		56,284		47,148		73,270	
Repairs . . . . .	16,000		13,800		15,000		17,396	
Communications—								
Original Works . . . . .	27,440		39,250		26,300		30,077	
Repairs . . . . .	98,850		98,415		94,800		92,598	
Miscellaneous Public Improvements—								
Original Works . . . . .	200		...		176		236	
Repairs . . . . .	150		125		200		28	
Establishment . . . . .	68,998		62,188		64,188		60,330	
Tools and Plant . . . . .	12,516		11,688		5,188		14,002	
Stock and Suspense . . . . .	...		4,250		...		5,908	
		2,88,000		2,86,000		2,53,000		2,93,845
<b>Deduct—Expenditure in England</b> . . . . .		3,000		5,000		1,000		13
		2,85,000		2,81,000		2,52,000		2,93,832
<b>Total Imperial</b> . . . . .		5,27,000		5,26,000		4,36,000		6,73,687

## DETAILED ACCOUNT No. 45C.—CIVIL WORKS.—In charge of Public Works Officers.

PROVINCIAL. SUMMARY.		Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ORIGINAL WORKS—									
CIVIL BUILDINGS		51,95,574		41,45,000		39,18,666		37,10,743	
COMMUNICATIONS		1,72,667		2,50,000		1,17,788		3,53,531	
MISCELLANEOUS PUBLIC IMPROVEMENTS		18,17,486		6,75,000		4,23,606		7,03,040	
			71,85,727		50,70,000		44,60,060		47,67,314
REPAIRS—									
CIVIL BUILDINGS		4,76,232		5,10,000		5,39,960		4,81,319	
COMMUNICATIONS		2,08,215		2,35,000		2,18,600		2,29,318	
MISCELLANEOUS PUBLIC IMPROVEMENTS		26,900		26,000		21,850		23,034	
			7,11,347		7,71,000		7,80,410		7,33,671
ESTABLISHMENT			13,99,415		12,40,000		11,76,214		13,02,084
TOOLS AND PLANT			1,84,036		1,50,000		1,89,510		1,51,096
STOCK AND SUSPENSE			26,476		1,50,000		24,215		1,03,643
PUMPING DEPARTMENT			1,20,000		1,59,000		1,37,021		45,472
LUMP GRANT			...		...		4,00,000		...
TOTAL			96,27,000		72,40,000		71,19,000		71,03,280
DETAILS.									
CIVIL BUILDINGS.									
Original Works		52,28,427		41,45,000		39,32,090		37,45,472	
Repairs		4,76,232		5,10,000		5,39,960		4,84,455	
Deduct—Outlay from Contributions		32,853				13,424		37,865	
TOTAL, CIVIL BUILDINGS			56,71,806		46,55,000		44,58,626		41,92,062
COMMUNICATIONS.									
Original Works—									
Roads		1,78,992		2,50,000		60,400		4,07,941	
Boat, Bridges and Ferries		53,575				2,72,200			
Miscellaneous		10,100				13,000			
Deduct—Outlay from Contributions		70,000				2,27,812		54,410	
			1,72,667		2,50,000		1,17,788		3,53,531
Repairs—									
Roads									
Boat, Bridges and Ferries									
Accommodation for Travellers									
Arboriculture									
Miscellaneous									
Deduct—Outlay from Contributions		7,500				7,500		10,928	
			2,08,215		2,35,000		2,18,600		2,29,318
TOTAL, COMMUNICATIONS			3,80,882		4,85,000		3,36,388		5,82,849
MISCELLANEOUS PUBLIC IMPROVEMENTS.									
Original Works—									
Improvements to Towns		73,786				26,336		27,268	
Water-supply		12,92,475				6,87,470		9,04,767	
Sewerage and Drainage		6,11,746		6,75,000		1,10,000		63,802	
Harbours		...				5,000		22,960	
Miscellaneous		7,500				6,800		7,036	
Lighting		...				...		...	
Deduct—Outlay from Contributions		1,68,021				4,12,000		3,27,793	
			18,17,486		6,75,000		4,23,606		7,03,040
Repairs—									
Improvements to Towns								19,412	
Markets								...	
Paving and Streets								477	
Water-supply								10,389	
Sewerage and Drainage								3,568	
Harbours			26,900		26,000		21,850	905	
Lighthouses								...	
Lighting								320	
Mines								...	
Miscellaneous								115	
Deduct—Outlay from Contributions						...		12,152	
			26,900		26,000		21,850		23,034
TOTAL, MISCELLANEOUS PUBLIC IMPROVEMENTS			18,44,386		7,01,000		4,45,456		7,26,074

DETAILED ACCOUNT No. 45C.—CIVIL WORKS.—In charge of Public Works Officers—*contd.*

		Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ABSTRACT OF EXPENDITURE ON "ESTABLISHMENT"—									
DIRECTION		6,89,889		6,25,000		6,42,376		6,23,438	
CONSTRUCTION		26,90,449		25,76,000		23,80,971		24,20,180	
Deduct—ESTABLISHMENT CHARGEABLE TO WORKS								28,854	
Total, Establishment			33,80,338		32,01,000		30,23,347		30,14,764
Deduct—Portion Chargeable to—									
42. IRRIGATION MAJOR WORKS—WORKING EXPENSES (p. 238)		8,92,534		8,95,300		8,58,449		8,49,036	
43. CAPITAL OUTLAY ON IRRIGATION WORKS (p. 254).		1,12,555		64,671		67,737		47,656	
43. MINOR WORKS AND NAVIGATION (p. 240)		8,27,265		8,27,300		7,85,682		7,23,136	
35. PROTECTIVE IRRIGATION WORKS (p. 237)		86,321		55,280		78,204		17,698	
47. MILITARY WORKS		...		...		9,828		10,704	
LOCAL FUND WORKS		19,000		70,500		14,282		18,618	
CONTRIBUTION WORKS		1,183		2,971		1,183		4,956	
COURT OF WARDS' ESTATE WORKS		...		2,278		...		7,259	
OTHER WORKS		...		10,000		...		8,597	
45. CIVIL WORKS, IMPERIAL (p. 242)		42,065		32,700		31,768		25,020	
			19,80,923		19,61,000		18,47,133		17,12,680
NET DEBITABLE TO 45. CIVIL WORKS, PROVINCIAL			13,99,415		12,40,000		11,76,214		13,02,084

		Numbers.											
		1913-1914.	1914-1915.	DETAILS.									
				DIRECTION.									
				OFFICE OF CHIEF ENGINEERS AND SECRETARY.									
Salaries—	2	2	Chief Engineers 1 (2,750), 1 (2,500)	63,000			63,000						
	1	1	Deputy Secretary 1 (1,500)	18,000			18,000						
	2	2	Under Secretaries 1 (950), 1 (1,150) (p. 247)	25,200			24,000						
	2	2	Local Allowance to Secretaries (250)	6,000			6,000						
	2	2	Local Allowance to Under Secretaries (100)	2,400			2,400						
	1	1	House-rent to Deputy Secretary (60) for 6 months	360	1,14,000		360	1,23,335					
	2	2	House-rent to Under Secretaries for 6 months (45)	540			540						
	1	1	Presidency Allowance to Under Secretary (50) for 6 months	300			600						
	1	1	Consulting Architect to Government (1,000—50—1,750)	12,000			12,000						
	1	1	Registrar (450—40—650)	7,320	6,600		6,480	6,660					
			Exchange Compensation Allowance	3,334	3,400		3,334	4,034					
				1,38,454		1,24,000	1,36,714	1,34,029					
Establishment—	1	1	Deputy Registrar (250—20—350)	3,240			3,000						
	1	1	Manager (350—20—450)	4,680			4,440						
	65	80	Clerks 1 (250), 1 (200), 1 (200—10—250), 1 (175) 4 (150), 1 (125), 2 (120), 4 (100), 3 (80), 2 (75), 4 (70), 6 (60), 8 (50), 6 (45), 10 (40), 11 (35), 1 (30—2—70), 1 (40—2—80), 11 (30), 1 (25—2—35), 1 (20—2—30)	61,920	85,000		48,480	82,245					
	3	2	Personal Allowance 1 (15), 1 (10)	300			360						
	1	...	Statistical clerk	...			960						
	9	9	Type-writing Clerks 9 (20—1—50)	3,492			3,396						
	...	3	Typists 3 (20—1—35)	720			...						
	2	2	Telephone Clerks 1 (30—2—40), 1 (20—2—30)	720			672						
	18	...	Draftsmen	...			17,028						
	5	6	Referencers 1 (15), 2 (12), 3 (10)	828			708						
	12	14	Attenders 2 (15), 2 (14), 2 (13), 3 (12), 2 (11), 3 (10)	2,064			1,800						
	3	3	Muchis 2 (14), 1 (12)	480			480						
	1	1	Daffri 1 (12)	144			144						
	1	1	Press Messenger 1 (10)	120			120						
	2	2	Daffadars 1 (15), 1 (12)	324			324						
	41	46	Peons 1 (12), 1 (10), 7 (9), 35 (8), 2 (7)	4,548			4,032						
			Personal Allowance 1 (3), 1 (1)	48	8,200		24	6,921					
	1	1	Telephone Peon 1 (8)	96			96						
	1	1	Masalehi 1 (8)	96			96						
Carried over			83,820	1,38,454	98,200	1,24,000	86,160	1,36,714	89,166	1,34,029			

\* Excludes cost of special establishments.



DETAILED ACCOUNT No. 45C.—CIVIL WORKS.—In charge of Public Works Officers—*contd.*  
(Vide APPENDIX C, PAGE 282.)

DETAILED ACCOUNTS (Vide APPENDIX C, PAGE 282.)

Numbers		DIRECTION—contd.	Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
1913-1914.	1914-1915.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		OFFICE OF CHIEF ENGINEERS AND SECRETARY—cont.								
		Brought forward .	83,820	1,38,454	93,200	1,24,000	86,160	1,36,714	89,166	1,34,029
		PETTY ESTABLISHMENT.								
2	2	Watchmen 1 (15), 1 (10) . . .	200				300			
		Personal allowance 1 (5) . . .	60				60			
		TEMPORARY ESTABLISHMENT.								
4	3	Clerks 2 (20), 1 (30) for 6 months . . . . .	660				1,260			
3	..	Typists . . . . .	...				900			
12	16	Draftsmen 3 (65), 6 (60), 1 (80), 2 (50), 2 (30), 1 (55), 1 (45) . . .	10,740		12,300		8,400			
6	6	Tracers 2 (30), 1 (25), 1 (23), 2 (20). Peons 2 (8) for 6 months and 4 (7) . . . . .	1,776				1,740			
6	6		432				432			
		Travelling Allowance . . . . .	7,850		5,000		6,600			
		Hill Allowances . . . . .	6,900		5,000		5,000			
		Grain Compensation Allowance . .	3,250		3,200		3,200			
				18,000		13,200		14,800		
		1. Office Expenses . . . . .	2,700				2,900			
		2. Country Stationery and other petty bazaar purchases . . . . .	350				200			
		3. Postal, Telegraph and money-order Commission Charges . . . .	10,500				8,200			
		4. Carriage of parcels, Treasure and other Government property . . . . .	2,550				3,150			
		5. Working punkhas and tatties . .	350				350			
		6. Supplying drinking water and dusting offices . . . . .	115				60			
		7. Tour Charges . . . . .	500				800			
		8. Telephone Charges . . . . .	500				250			
		9. Books and Periodicals . . . . .	1,200				1,000			
		10. Printing, Binding and Advertising . . . . .	14,000				9,600			
		11. Office Furniture . . . . .	2,000				800			
		12. Miscellaneous . . . . .	150				190			
				34,915		33,300		27,500		32,222
				2,89,157		2,76,000		2,78,266		2,83,309
		TOTAL, CHIEF ENGINEERS OFFICE OF SUPERINTENDING ENGINEERS.								
7	8	Superintending Engineers 2 (2,000), 3 (1,750), 3 (1,500) . .	1,65,000				1,44,000			
2	3	Presidency House-rent (60) . . .	2,160		1,64,000		1,440			1,63,613
1	...	Superintending Engineer, Third Class, Temporary . . . . .	...				18,000			
1	...	Presidency House-rent . . . . .	9,000		7,000		720			
		Exchange Compensation Allowance Deduct—On account of pay, House-rent and Exchange Compensation Allowance of 1 Superintending Engineer shown under Sanitary Engineer . . . . .	1,76,160				10,125		8,585	
				19,845		19,845		1,74,285		
				1,56,315		1,71,000		1,54,440		1,75,198
Establishment—	45	54	Clerks 7 (150—10—200), 7 (100—5—125), 8 (60), 2 (50), 8 (45), 3 (40), 5 (35), 4 (30), 1 (20—30), 2 (25), 7 (20) . . . . .	(a) 44,196			38,580			
	6	7	Type-writing Clerks 5 (20—50), 2 (20—35) . . . . .	2,592			2,280			
	...	6	Typists 6 (20—1—35) . . . . .	1,440		78,000	20,256			76,243
23	1	Draftsman (30) . . . . .	360				1,680			
4	...	Mapping Draftsmen . . . . .	...				120			
	...	Personal Allowance . . . . .	...				1,200			
4	...	Clerk-Draftsmen or Memoir Clerks Tracers 14 (20—1—30) . . . . .	3,360				2,520			
...	14	Peons 6 (10), 6 (9), 12 (8), 6 (7) .	3,024							5,327
24	30	PETTY ESTABLISHMENT.			5,500					
28	37	Permanent Peons 1 (10), 1 (9), 9 (8), 26 (7) . . . . .	3,276				2,424			
4	...	Temporary Peons . . . . .	...				348			
		TEMPORARY ESTABLISHMENT.								
11	14	Clerks 1 (30—2—40), 1 (30), 2 (25), 9 (20), 1 (15) . . . . .	3,660				6,396			
18	9	Draftsmen 1 (100), 1 (55—3—70), 1 (55), 2 (50), 1 (40), 3 (30) . . .	5,280				9,840			38,512
1	1	Mapping Draftsman (35) . . . . .	420		44,500		420			
5	1	Tracers 1 (20) . . . . .	240				1,320			
7	7	Attenders 7 (12) . . . . .	1,008				1,008			
11	5	Peons 5 (7) . . . . .	420				1,008			
1	1	Typist 1 (20—1—50) . . . . .	240				240			
1	1	Memoir Clerk 1 (25) . . . . .	300				300			
		Carried over .		69,816		1,28,000		89,940		1,20,082
				2,26,131		2,99,000		2,44,380		2,95,280

Rs. 3 per mensem to one of the clerks.

(a) Includes Rs. 36 being the personal allowance at Rs. 3 per mensem to one of the clerks.



## DETAILED ACCOUNT No. 45C.—CIVIL WORKS.—In charge of Public Works Officers—contd.

	Numbers.		DIRECTION—contd.	Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
	1913-1914.	1914-1915		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			OFFICE OF SUPERINTENDING ENGINEERS								
			Brought forward .		2,26,131		2,99,000		2,44,380		2,95,280
Allowances—			Travelling Allowance . . . . .	10,210		22,800		9,086		16,859	
			Grain Compensation Allowance . .	2,144		2,200		2,072		5,340	
					12,354		25,000		11,158		22,199
Contingencies—			Office rent . . . . .	900				900			
			Country Stationery and other petty bazaar purchases . . . . .	660				524			
			Postage, Telegraph and Money Order Commission Charges . .	10,930				8,950			
			Carriage of parcels, Treasure and other Government property . .	1,365				1,554			
			Working punkabs and thatties . .	1,360				1,370			
			Supply of drinking water and dusting offices . . . . .	335				269			
			Medicine and Hospital charges . .	50				25			
			Books and Periodicals . . . . .	92				89			
			Printing, Binding and Advertising . . . . .	859				547			
			Office furniture . . . . .	1,200				300			
			Miscellaneous . . . . .	1,199				939			
					18,050		25,000		15,967		(a)22,650
			TOTAL SUPTG ENGINEERS . . . . .		2,57,435		3,49,000		2,71,505		3,40,129
			OFFICE OF THE ELECTRICAL INSPECTOR TO GOVERNMENT								
Salaries—			1 Electrical Inspector to Government (600) (Temporary) (p 248, Permanent)	7,200	7,200						
Establishment—			1 Head Clerk (40--5--15) . . . .	360							
			2 Peons (7) . . . . .	168							
			Temporary								
			1 Assistant Clerk and Typist (20)	210							
			1 Meter Reader or Testing Assistant (35) . . . . .	420							
			1 Peon (7) . . . . .	84	1,272						
Allowances—			Travelling Allowance . . . . .	900							
			Fixed Conveyance Allowance for the Electrical Inspector . . . .	360							
			Grain Compensation Allowance . .	90	1,350						
Supplies and Services.			Electrical Purchases and Chemicals .	50							
			Testing Electrical Installation . .	120							
			Purchase of Electrical Testing Instrument . . . . .	200							
			Purchase of Minor Tools . . . . .	30							
			Repairs to Testing Instruments . .	50							
			Provision for Home Repairs . . . .	400	850						
Contingencies—			Country Stationery and other petty bazaar purchases . . . . .	30							
			Postal, Telegraph, Money Order, etc. . . . .	200							
			Carriage of Parcels, etc. . . . .	50							
			Hot Weather Charges, etc. . . . .	20							
			Books and Periodicals . . . . .	20							
			Printing, Binding and Advertising . . . . .	60							
			Office Furniture . . . . .	60							
			Repairs to Office Furniture . . . .	20							
			Miscellaneous . . . . .	30	490						
			TOTAL ELECTRICAL INSPECTOR TO GOVERNMENT . . . . .		11,162						
			OFFICE OF SANITARY ENGINEER.								
Salaries—			1 1 Sanitary Engineer (Superintending Engineer), Third Class, 1 (1,500). Exchange Compensation Allowance .	18,000				18,000			
			House-rent (60) . . . . .	1,125				1,125			
			1 2 Deputy Sanitary Engineers 1 (800), 1 (500—50—700) (p 248) . . . .	720				720			
			1 1 Assistant Sanitary Engineer (350—50—600) (p. 247) . . . . .	15,600				9,600			
			1 1 Assistant Sanitary Engineer (350—50—600) (p. 247) . . . . .	6,000				6,000			
			1 3 Temporary Assistant Sanitary Engineers 1 (500), 2 (300) (p. 248). . . . .	13,200				6,000			
					54,645				41,445		
			Carried over . . . . .		54,645				41,445		

ETAILED ACCOUNT No. 45C.—CIVIL WORKS.—In Charge of Public Works Officers—*contd.*  
(*Vide* APPENDIX C, PAGE 282.)

Numbers.		DIRECTION—contd.	Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
1913-1914.	1914-1915.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		OFFICE OF SANITARY ENGINEER—contd.								
		Brought forward . . .		54,645				41,445		
1	...	Assistant (150—10—200) . . .					2,400			
1	1	Technical Superintendent . . .					2,160			
1	1	Manager (150—10—200) . . .	1,800				1,200			
3	4	Clerks 1 (100—5—125), 1 (50—2—60), 1 (40—1—50), 1 (25—1—35) . . .					1,740			
			2,664				672			
1	...	Clerk (50—3—65) . . .	...				300			
1	1	Typewriting Clerk (25) . . .	300				240			
1	1	Copyist (20) . . .	240				1,536			
2	...	Draftsmen . . .					1,200			
1	...	Surveyor . . .					1,020			
2	1	Tracers 1 (20—1—30) . . .	240				144			
1	1	Muchi (12) . . .	144				624			
6	8	Peons 1 (10), 1 (9), 3 (8), 3 (7) . . .	768				336			
4	...	Lascars (7) . . .								
		TEMPORARY ESTABLISHMENT.								
5	10	Clerks 2 (70), 2 (40), 4 (30), 2 (20) . . .	4,560				1,620			
15	28	Draftsmen 1 (100), 1 (75), 2 (70), 6 (50), 1 (60), 3 (40), 6 (35) . . .	16,620				10,080			
		Estimator 1 (60) . . .					720			
1	3	Tracers 4 (30) . . .	1,440				1,080			
3	4	Typists 2 (20) . . .	480							
...	2	Attenders 1 (12), 1 (10) . . .	264				264			
2	2	Personal Allowance (3) . . .	36				6,120			
6	8	Surveyors (85) . . .	8,160							
		PETTY ESTABLISHMENT								
4	4	Boring Maistries 4 (30) . . .	1,440				1,440			
1	9	Store Clerk (25) . . .	...				300			
9	1	Lascars 9 (7) . . .					756			
12	18	Peons 2 (9), 6 (8), 10 (7) . . .	1,632	40,788			1,056	37,008		
		Travelling Allowances . . .	30,000				10,000			
		Grain Compensation Allowance . . .	1,302				1,152			
		Office Rent . . .	500	31,302				11,152		
		Country Stationery and other petty bazaar purchases . . .					15			
		Postage, Telegraph and Money Order Commission charges . . .	2,000				1,850			
		Carriage of parcels, Treasure and other Government property . . .	150				100			
		Supply of drinking-water and dusting offices . . .	25				25			
		Medicine and Hospital charges . . .	20				20			
		Books and periodicals . . .	500				500			
		Printing, Binding and Advertising . . .	50				50			
		Office Furniture . . .	200				200			
		Office Expenses . . .	300				240			
		Miscellaneous . . .	255							
		Pay of Menials . . .	1,000	5,000				3,000		
		Expenditure in connection with two boring classes . . .		400						
				1,32,135				92,605		
		TOTAL, SANITARY ENGINEER . . .		6,89,889		6,25,000		6,42,376		6,23,438
		TOTAL, DIRECTION . . .								
		CONSTRUCTION.								
		ENGINEER ESTABLISHMENT.								
		Imperial Service.								
36	38	Executive Engineers (700—50—1,250) . . .	4,52,400				4,68,000			
24	24	Assistant Engineers (380—40—660) . . .	1,61,760				1,59,840			
		Presidency House-rent . . .	2,820				3,120			
		Do. Allowance . . .	4,200				3,000			
		Provincial Service.								
7	7	Executive Engineers (450—25—475—60—535—35—850) . . .	51,180				52,500			
...	2	Assistant Engineers (250—50/2—550) . . .	12,600							
14	13	Assistant Engineers (250—25—475) . . .	55,200				62,700			
1	1	Assistant Sanitary Engineer (350—30—500) . . .	6,000				6,000			
1	1	Apprentice Engineer (100) for 6 months and (150) for 6 months . . .	1,500				1,500			
		Carried over . . .	7,47,660				7,56,660			

## MADRAS—EXPENDITURE.

DETAILED ACCOUNT NO. 45C.—CIVIL WORKS.—In charge of Public Works Officers—contd.  
(Vide APPENDIX C, PAGE 282.)

Numbers.				Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.		
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
			CONSTRUCTION—contd.									
			TEMPORARY ENGINEER ESTABLISHMENT.									
			Brought forward		7,47,660				7,56,660			
Salaries—cont.	1	...	Consulting Architect to Govern- ment (1,000)	...					12,000			
	23	15	Temporary Engineers 2 (850), 1 (800), 1 (750), 2 (700), 2 (450), 1 (430), 1 (375), 3 (350), 2 (300).	96,060					1,26,660			
	1	2	Deputy Sanitary Engineer (800), 1 (500—50—700)	15,600					...			
			Temporary Engineer for the charge of the Government House Division (500—50/2—800)	6,000					9,600			
	1	3	Assistant Sanitary Engineers to Government (500), 2 (300)	13,200					6,000			
	1	1	Assistant Superintendent, Divi Pumping Project (300)	3,600					3,600			
				Special Appointments.								
	1	1	General Superintendent, Public Works Workshops and Stores (500)	9,600					9,600			
	1	1	Assistant Superintendent, Public Works Workshops (350— <sup>25</sup> / <sub>2</sub> — 500)	4,200					4,200			
	1	1	Electrical Inspector (600)	7,200					7,200			
		Assistant Superintendent, Public Works Stores, Madras (400—40 800)	9,600			6,83,000		...		6,95,016		
				9,12,720				9,35,520				
			Deduct—On account of absentees, etc.		2,17,250				2,18,212			
			On account of one Execu- tive Engineer employed in Coorg Division		15,000				15,000			
			On account of 2 Execu- tive Engineers trans- ferred to Direction as Under Secretaries (p. 244) and 2 Deputy Sanitary Engineers, and 4 Assistant Sanitary Engineers to Govern- ment, one permanent and 3 temporary (p. 246), and one Elec- trical Inspector to Government transferred to Direction (p. 246.)		67,200				57,600			
						2,99,450			2,90,812			
						6,13,270		6,83,000	6,44,708		6,95,	
			UPPER SUBORDINATE ESTABLISHMENT.									
...	3	Sub-Engineers, 1st Grade (500)	18,000					...				
...	6	Sub-Engineers, 2nd Grade (450)	32,400					...				
10	9	Sub-Engineers, 3rd Grade (400)	43,200					48,000				
...	12	Sub-Engineers, 4th Grade (350)	50,400			2,19,000		...			1,18,851	
9	17	Sub-Engineers, 5th Grade (300)	61,200					32,400				
17	21	Sub-Engineers, 6th Grade (250)	63,600					51,000				
		Military pay and allowances	3,120					5,220				
23	34	Supervisors, 1st Grade (200)	81,600					55,200				
38	48	Supervisors, 2nd Grade (150)	86,400			1,36,000		68,400			1,36,989	
		Military Pay and Allowances	2,522					3,817				
			Carried over		4,41,842	6,13,270	3,55,000	6,83,000	2,64,037	6,44,708	2,55,850 6,95,	

DETAILED ACCOUNT No. 450.—CIVIL WORKS.—In Charge of Public Works Officers—*contd.*  
(Vide APPENDIX C, PAGE 282.)

Numbers.			Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
1913-1914.	1914-1915.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CONSTRUCTION—contd.										
ENGINEER ESTABLISHMENT.										
		Brought forward ...	4,41,842	6,13,270	3,55,000	6,83,000	2,64,037	6,44,708	2,55,850	6,95,016
49	65	Overseers, First Grade (100) . .	78,000		1,36,000		58,800		1,03,199	
31	71	Overseers, Second Grade (80) . .	68,160				29,760			
17	31	Overseers, Third Grade (60) . .	22,320				12,240			
		Military Pay and Allowances . .	8,625		23,400		7,871		18,481	
		Local Allowance . . . . .	27,650				17,690			
		Presidency House-rent . . . .	2,520				1,500			
		Exchange Compensation Allowance .	1,815		1,600		1,526		1,660	
Apprentices.										
2	6	Apprentice Overseers (50) . . .	3,600				1,200			
		Maintenance Allowance of Students of College of Engineering during practical year of training—								
		19 Civil Engineer Students (25)	...				13,320			
		24 Engineer Upper Subordinate Students (20) . . . . .	11,460							
		Sub-Divisional Allowance to Upper Subordinates . . . . .	...		10,000		24,120		25,509	
				6,65,992				4,32,064		
Deduct—										
		On account of Upper Subordinates in Coorg 1 (450), 2 (250), 1 (200), 1 (80) . . . . .		14,760				12,960		
		On account of Upper Subordinates to be employed in the College of Engi- neering, Madras . . . . .		19,800				18,720		
				6,31,432		5,26,000		4,00,384		4,04,699
PETTY ESTABLISHMENT.										
Store Establishment.										
3	3	Storekeepers 1 (200—10—250), 1 (80—2—100), 1 (60—2—80) . .	4,512				4,368			
476	473	Peons 1 (9), 472 (7) . . . . .	39,756				40,008			
2	2	Maistries 1 (35—55), 1 (30—55) . .	1,200				1,200			
1	1	Gate-keeper (15) . . . . .	180				180			
1	1	Attender (10) . . . . .	120				120			
1	1	Boy (6) . . . . .	72				72			
1	1	Local Allowance to 4 Peons (3½) Do. 3 do. (1) . . . . .	168				168			
			36				...			
Water Regulation Establishment.										
14	12	Superintendents 3 (15), 1 (14), 2 (12), 1 (10½), 5 (10) . . . .	1,722				2,082			
			396				396			
2	2	Maistries 1 (18), 1 (15) . . . .	...				264			
3	...	Lascars 1 (8), 2 (7) . . . . .	...				1,692			
9	...	Irrigation Clerks . . . . .	...							
Navigation Establishment.										
2	2	Dam Superintendent (150—10— 200), Sluice Superintendent (65 —5—90) . . . . .	2,940				2,760			
125	129	Superintendents 1 (75), 2 (50), 1 (20), 1 (17½), 1 (17), 21 (15), 2 (14), 43 (12) and 57 (10) . . .	19,902				19,314			
		Personal Allowances 1 (25), 1 (8), 1 (5) . . . . .	456				456			
		License Allowance 1 (20) for 3 months . . . . .	60				60			
1	...	License Clerk . . . . .	...				288			
4	3	Clerks 2 (15—1—20), 1 (10—1 —15) . . . . .	564				768			
			...				180			
1	...	Toll Clerk . . . . .	324				324			
2	2	Traffic Clerks 1 (15), 1 (12) . .	...				180			
2	...	Lascars 1 (8), 1 (7) . . . . .	168				168			
1	1	Shroff (14) . . . . .	336				336			
3	3	Telephone Peons 1 (12), 2 (8) . .			72,912		75,000		75,384	77,021
		Carried over . . . . .		13,17,314		12,84,000		11,20,476		11,76,736

DETAILED ACCOUNT No. 45C.—CIVIL WORKS.—In charge of Public Works Officers—*contd.*  
(*Vide APPENDIX C, PAGE 282.*)

		Numbers.			Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
		1913-1914.	1914-1915.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CONSTRUCTION—contd.												
ENGINEER ESTABLISHMENT —contd.												
Brought forward .					13,17,614		12,84,000		11,20,476		11,76,738	
Temporary Establishment.												
Salaries—	29	Sub Engineers (250)	87,000				...		2,12,290			
	242	Upper Subordinates 3 (200), 7 (150), 14 (100), 21 (80), 92 (60)	1,59,000				2,36,700					
	167	Upper Subordinates required for short periods	2,400				5,640					
				2,48,400				2,42,340				
			Deduct—Cost of 3 Subordinates 1 (250), 1 (150), 1 (100) provided for the Coorg Division		6,000				3,000			
				2,42,400		1,95,000		2,39,340		2,12,290		
Permanent.												
Lower Subordinate Establishment												
General duty and Conservancy.												
7	17	Sub-Overseers, 1st Grade (80)	16,320					6,720		93,778		
16	23	Do. 2nd do. (70)	19,320					13,440				
22	34	Do. 3rd do. (60)	24,180					15,840				
25	41	Do. 4th do. (50)	24,600					15,000				
35	58	Do. 5th do. (45)	31,320					18,900				
38	61	Do. 6th do. (40)	30,720					18,240				
38	63	Do. 7th do. (35)	26,460					15,960				
38	64	Do. 8th do. (30)	23,040					11,880				
..	1	Special Sub-Overseer (50-10/5- 70)	600									
		Local Allowance 2 (30), 1 (15), 1 (7½), 2 (5)	1,110				720					
		Personal Allowance 1 (10), 1 (5)	180				...					
				1,98,150				1,16,700				
Deduct—On account of Lower Sub- ordinates in Coorg					1,440			1,440				
Deduct—Probable savings					300			...				
				1,96,410		1,12,000		1,15,260		93,778		
Temporary Establishment—Petty.												
5	5	River Conservancy Inspector 1 (50), 3 (35), 1 (30)	2,220					2,220		54,040		
1	1	Conservancy Sergeant (30)	360					720				
4	5	Storekeepers 1 (50), 1 (40), 1 (30), 2 (25)	2,040					1,680				
4	2	Store Clerks 1 (20), 1 (15)	420					840				
1	1	Irrigation Clerk						180				
1	1	Superintendent 1 (125)	1,500					1,500				
1	1	Ghat Road Superintendent 1 (100)	1,200					1,200				
1	1	Sub-Division Superintendent (20)	240					240				
252	...	Lascars 5 (10), 44 (7), 175 (6), 3 (6) for 7½ months 25 (7) for 6 months	...					18,081				
1	1	Clock Winder (20)	240					240				
179	165	Peons 12 (9), 7 (8), 116 (7)	14,232					15,230				
		Local Allowance, Storekeeper (5)										
		Peons (3½)	102				...					
		Water Allowance to Peon (1)	12				...					
		Lump sum for peons for short periods	500									
				23,068		40,000		42,131				
Temporary Lower Subordinate Establishment.												
Salaries—	30	Lump sum provision for 14 Sur- veyors and 17 Sub-Overseers	20,580			13,000		17,760		7,960		
	31	Lump sum for Surveyors for short periods	3,850									
				24,430								
Carried over					18,03,920		16,44,000		15,34,967		15,44,804	

DETAILED ACCOUNT No. 45C.—CIVIL WORKS.—In charge of Public Works Officers—*contd.*  
(*Vide* APPENDIX C, PAGE 282)

Number:			Budget Estimate, 1911-1915		Revised Estimate, 1913-1914		Budget Estimate, 1913-1914		Accounts, 1912-1913.	
1913-1914	1914-1915		Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.
CONSTRUCTION—contd.										
ENGINEER ESTABLISHMENT										
—contd.										
Brought forward				18,03,910		16,44,000		15,24,967		15,44,804
Establishment—	...	Clerk 3rd Class, 1st Grade (80—100)								
	2	Clerks, 3rd Class, 2nd Grade (60—80)	1,680				1,680			
	1	Clerks, 3rd Class, 3rd Grade (50—60)	450				450			
	1	Lodger-keeper 1 (40—70)	240							
	1	Assistant Lodger Clerk 1 (20—25)								
	1	Clerk, 4th Class, 1st Grade (40—50)	528				501			
	2	Clerks, 4th Class 2nd Grade (30—40)	384				792			
	1	Clerk-Typist (20—30)					288			
	3	Clerks, 4th Class, 3rd Grade (20—30)	984				2,544			
		Local Allowance for 1 Clerk (5)					60			
55		Clerks, 5th Class			2,36,000		13,200		2,14,167	
		Local Allowance for 1 Clerk (5)					60			
1	1	Clerk, 5th Class, 2nd Grade (10—15)	168				144			
326	367	Clerks 13 (80), 17 (70), 9 (60), 16 (50), 29 (45), 34 (40), 53 (35), 52 (30), 73 (25), 71 (20)	1,54,740				1,37,480			
	3	Store Clerks					1,440			
23	2	Store Clerks (15—20)	468				5,208			
		Local Allowance 24 (5)	1,440				1,260			
		Local Allowances (15)	180				300			
		Personal Allowance (20)	240				240			
29	20	Type-writing Clerks (20—1—50)	9,036				9,000			
33		Draftsmen, 2nd Grade					26,844			
34		Draftsmen, 3rd Grade					18,108			
4		Draftsmen					1,440			
4	8	Tracers 8 (20—1—30)	1,920				900			
177	173	Peon 33 (9), 121 (8), 16 (7)	10,776		14,000		17,124		14,618	
		Local Allowances 2 (4)	96				48			
		Personal Allowance to one Draftsman								
		Lump Provision for Personal Allowance to Clerks	600				1,500			
			1,89,960		2,50,000		2,41,044		2,28,775	
Temporary Establishment.										
Office.										
186	263	Clerks 1 (80), 2 (70), 3 (60), 3 (50), 1 (45), 4 (40), 1 (30—40), 4 (35), 34 (30), 6 (20—30), 1 (26), 8 (25), 108 (20), 87 (15)	69,192				43,272			
	7	9 Typist 4 (20—35), 3 (20—25), 2 (25)	2,532				1,932			
66	42	Draftsmen 1 (70), 6 (60), 1 (55—3—70), 8 (40), 2 (30—4—50), 21 (30), 2 (55), 1 (40)	19,980				20,760			
	2	Store Clerks (30)	720							
	2	Clerk-Draftsmen 1 (25), 1 (15)	480							
	1	Mechanic (140)	1,680							
	2	Telephone Clerks 2 (20)	480				360			
1	...	Bill Writer (30)					240			
1	...	Boat Writer (20)					8,760			
35	34	Tracers 8 (25), 26 (20)	8,640				480			
3	3	Blue Printmen 1 (23), 2 (10)	516		97,000		120		81,277	
1	1	Muchi (10)	120							
117	204	Peons 1 (12), 2 (11), 6 (10), 19 (10), 12 (9), 20 (8), 142 (7), 2 (7) for 7 months	18,686				11,040			
		Attender (12)					144			
1	..	Local Allowance to Clerks 1 (10), 4 (5)	360							
		Local Allowance to a Peon 1 (3)	36							
Carried over			1,23,422	19,93,880	97,000	18,94,000	96,108	17,76,011	81,277	17,73,579

## DETAILED ACCOUNT No. 45C.—CIVIL WORKS—In charge of Public Works Officers—contd.

(Vide APPENDIX C, PAGE 282)

	Numbers			Budget Estimate, 1914-1915		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914		Accounts, 1912-1913.	
	1913-1914	1914-1915		Rs	Rs	Rs.	Rs	Rs	Rs.	Rs	Rs
CONSTRUCTION—contd.											
ENGINEER ESTABLISHMENT—contd.											
Brought forward . . . . .											
Temporary Establishment—contd											
Office—cont											
Establishment—contd.	1		Storekeeper (20—30) . . . . .	264							
			Local Allowance (5) . . . . .	60							
	1		Punt Writer (20) for 4 months . . . . .	80							
			Establishment for short periods . . . . .	2,000				1,000			
					1,25,826		97,000		97,108		81,277
Deduct—Contribution for supervision of works in Coorg . . . . .											
					5,000		5,000		5,000		(a) 5,620
Allowances—											
			Travelling Allowance . . . . .	3,54,500		3,75,000		3,31,185		3,70,684	
			Giam Compensation Allowance . . . . .	(c) 2,100		20,000		31,464		37,333	
			Upper Godiyari Allowance . . . . .	270				90			
			Wynaad Allowance . . . . .					42			
			Potinghr Ghat and Hill Tracts of Ganjim Allowances . . . . .	210				2,240			
			Thotapalli Allowance . . . . .	105							
			Kodukin Hill Allowance . . . . .	1,250				1,250		(b) 1,859	
			Local Allowance for office and Petty Establishment in the V Circle . . . . .	1,830		3,000					
			Local Allowance (Siddapur Project) . . . . .	380				216			
			Local Allowance (Koraput Division) Petty Allowance for Establishment at Cochin . . . . .	2,430				180			
					3,88,107		1,07,000		3,65,667		4,09,876
Contingencies—											
			Office Rent . . . . .	6,918				6,134			
			Country Stationery and other petty bazaar purchases . . . . .	4,672				3,774			
			Postage, Telegraph and Money order Commission charges . . . . .	56,724				47,555			
			Carriage of parcels, treasure and other Government property . . . . .	9,984				8,417			
			Working punkhs and thatties . . . . .	8,311				6,150			
			Supply of drinking water and dusting others . . . . .	1,588				1,246			
			Law Charges . . . . .	169				408			
			Medicine and Hospital Charges . . . . .	410				245			
			Books and Periodicals . . . . .	401				245			
			Printing, Binding and Advertising . . . . .	3,769				2,130			
			Donations for passing examinations . . . . .					180			
			Miscellaneous . . . . .	(f) 10,970				7,221			
			Pay of Menials . . . . .	20,070	1,24,986		1,21,000		84,005		(c) 1,02,065
			Total Engineers' Establishment . . . . .		26,26,799		25,14,000		23,21,791		23,61,177
DIVISIONAL ACCOUNT ESTABLISHMENT.											
Establishment—	28	28	Accountants—Permanent 1 (250), 5 (200), 7 (150), 12 (100), 3 (80) . . . . .	44,880				44,400			
	7	9	Accountants Temporary 9 (50) . . . . .	8,640				6,720			
	1	1	Accounts Clerk 1 (40) . . . . .	480				120			
	6	6	Presidency Allowance 1 (50), 2 (80), 3 (15) . . . . .	1,860				1,860			
	6	6	Presidency House-Rent 1 (20), 5 (10) . . . . .	840				840			
	1	1	Local Allowance 1 (40) . . . . .	480					53,940		
Allowances—											
			Travelling Allowance . . . . .					1,100			
Total											
					57,180		58,000		55,040		55,995
Carried over . . . . .											
					23,83,979		25,72,000		23,76,831		24,17,172

(a) Includes Rs. 620 being recovery from Court of Wards on account of scrutiny for their works.

(b) Includes Rs. 818 on account of Provident Fund Bonus.

(c) Includes Rs. 63 on account of Royal Bonus

(d) Includes Rs. 4,500 for Koraput Division.

(e) Includes Rs. 500 for Koraput Division.

(f) Includes Rs. 3,000 for Koraput Division







49 —CAPITAL OUTLAY ON IRRIGATION WORKS.

	Detailed Account No	Budget Estimate, 1914-1915.	Revised Estimate, 1913-1914.	Budget Estimate, 1913-1914	Accounts, 1912-1913
IMPERIAL.		Rs.	Rs	Rs	Rs
Capital Outlay on Irrigation Works not Charged to Revenue . . . . .	49A	9,00,000	4,50,000	4,20,000	3,06,517

DETAILED ACCOUNT No. 49A.—CAPITAL OUTLAY ON IRRIGATION WORKS.—Not charged to Revenue.

SUMMARY	Budget Estimate, 1914-1915.	Revised Estimate, 1913-1914.	Budget Estimate, 1913-1914	Accounts, 1912-1913
Works . . . . .	5,23,514	3,00,729	3,15,059	} 2,11,025 50,981 842 — 669
Land . . . . .	1,16,931	59,600	7,478	
Establishment . . . . .	1,12,655	61,671	72,181	
Tools and Plant . . . . .	1,47,000	25,000	25,000	
Deduct—Receipts on Capital Account . . . . .				
Total	9,00,000	4,50,000	4,20,000	3,06,517
DETAILS BY SYSTEMS.				
Nagavalli River Project—				
Works . . . . .	33,498	27,000	17,968	} 59,538 9,173 1,721 — 745
Land . . . . .	3,000	5,000	5,000	
Establishment . . . . .	7,202	5,800	11,032	
Tools and Plant . . . . .				
Deduct—Receipts on Capital Account . . . . .				
	43,700	37,800	64,000	71,177
Godavari Delta System—				
Works . . . . .	77,141	91,770	1,41,788	} 1,01,270 22,458 10,834 2
Land . . . . .		300		
Establishment . . . . .	10,651	19,730	32,612	
Tools and Plant . . . . .	5,000	25,000	25,000	
Deduct—Receipts on Capital Account . . . . .				
	99,100	1,36,800	1,99,400	1,42,565
Kistna Delta System—				
Works . . . . .	27,400	10,000	9,976	} —23,664 1,535 —33,483 72
Land . . . . .		800	2,430	
Establishment . . . . .	5,910	2,150	2,294	
Tools and Plant . . . . .				
Deduct—Receipts on Capital Account . . . . .				
	33,400	12,950	14,700	55,684
Divi Pumping Project—				
Works . . . . .	26,675	} 10,000 2,150 — —	9,756	} —1,682 — 408 21,205 .
Land . . . . .	1,090			
Establishment . . . . .	5,735		2,244	
Tools and Plant . . . . .	5,000			
Deduct—Receipts on Capital Account . . . . .				
	38,500	12,150	12,000	19,115
Pennar River Canal—				
Works . . . . .	8,189	2,000	...	} 15,178 148
Land . . . . .	6,750	21,500	...	
Establishment . . . . .	1,761	430	...	
	16,700	23,930		15,326
Shattiatope Anicut System—				
Works . . . . .		20,000	...	42,295 7,935
Establishment . . . . .		4,300	...	
		24,300		50,230
Lower Coleroon Anicut System—				
Works . . . . .		} 1,600 350	976	} 6,561 1,382
Land . . . . .			...	
Establishment . . . . .			224	
		1,950	1,200	7,941

DETAILED ACCOUNT No. 49A.—CAPITAL OUTLAY ON IRRIGATION WORKS.—  
Not charged to Revenue—*contd.*

DETAILS BY SYSTEMS— <i>contd.</i>	Budget Estimate, 1914-1915.		Revised Estimate, 1913-1914.		Budget Estimate, 1913-1914.		Accounts, 1912-1913.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Caurey Delta System—</b>								
Works . . . . .	1,13,296		} 54,000		56,867		} 30,345	
Land . . . . .	8,170							
Establishment . . . . .	25,434		11,610		13,033		5,425	
		1,51,900		65,610		69,700		35,770
<b>Periyar System —</b>								
Works . . . . .	53,843		} 50,000		28,904		} 15,230	
Land . . . . .	4,631					48		
Establishment . . . . .	11,576		10,750		6,618		3,130	
Tools and Plant . . . . .			...		...		565	
Deduct—Receipts on Capital Account . . . . .			...		...		2	
		70,100		60,750		35,600		18,923
<b>Sriyankuntam Anicut System—</b>								
Works . . . . .	34,156		} 10,700		16,016		} 69	
Land . . . . .								
Establishment . . . . .	7 344		2,300		3,684			
		41,500		13,000		19,700		69
<b>Cheyar Anicut System—</b>								
Works . . . . .	14,979		} 4,000		3,008		} 776	
Land . . . . .	...							
Establishment . . . . .	3,221		860		692		179	
		18,200		4,860		3,700		955
<b>Poiney Anicut System—</b>								
Works . . . . .	3,128		1,600					
Establishment . . . . .	672		350					
		3,800		1,950				
<b>Kurnool-Cuddapah Canal—</b>								
Works . . . . .	29,959		7,000					
Establishment . . . . .	6,441		1,500					
		36,400		8,500				
<b>Toludur Project—</b>								
Works . . . . .	93,959		11,100					
Land . . . . .	93,240		32,000					
Establishment . . . . .	20,201		2,400					
Tools and Plant . . . . .	1,37,000		...					
		3,44,400		45,500				
<b>Tirukkoyilur Anicut System—</b>								
Works . . . . .	1,893		-- 41				104	
Establishment . . . . .	407		-- 9				24	
		2,300		-- 50				128
<b>TOTAL</b>		9,00,000		4,50,000		4,20,000		3,06,511



## Memorandum showing how the Provincial share of Land Revenue has been calculated.

	Budget Estimate, 1914-1915.	Revised Estimate, 1913-1914.	Budget Estimate, 1913-1914.	Accounts, 1912-1913.
	Rs.	Rs.	Rs.	Rs.
Total Land Revenue (including the portion credited to Irrigation) ... ..	7,00,84,000	6,88,94,000	6,96,70,000	6,88,13,775
Deduct portion of Land Revenue due to Irrigation ... ..	1,05,85,000	1,05,17,000	1,03,83,000	1,07,19,915
Net Total Land Revenue ... ..	5,94,79,000	5,83,77,000	5,92,87,000	5,80,93,860
Imperial share ... ..	2,97,89,000	2,91,88,000	2,96,44,000	2,90,46,930
Provincial share ... ..	2,97,40,000	2,91,88,000	2,96,43,000	2,90,46,930
<b>SPECIAL TRANSFERS.</b>				
<b>IMPERIAL TO PROVINCIAL.</b>				
<i>Recurring.</i>				
Assignment to Provincial on account of the remission of contribution from the Madras Corporation ... ..	50,000	...	...	...
Assignment to Provincial in connection with Famine Relief Scheme for 10 years from 1907-08 (G.I., F.D., No. 1674-A, dated 20th March 1907, and G.I., F.D., No. 165-A, dated 10th January 1908) ... ..	2,50,000	2,50,000	2,50,000	2,50,000
Assignment in connection with the scheme for redistribution of district and divisional charges, etc. (G.I., F.D., No. 1726-17-A, dated 29th March 1909) ... ..	75,000	75,000	75,000	75,000
Special recurring assignment for education ... ..	16,30,000	15,05,000	15,05,000	8,25,000
Recurring assignment for the development of the Madras University (G.I., No. 1368-E.B., Finl., dated 13th April 1912). ... ..	65,000	65,000	65,000	65,000
Recurring assignment for the improvement of Aided English schools (G.I., No. 227-F., Finl., dated 18th July 1912) ... ..	80,000	80,000	80,000	80,000
Special recurring assignment for sanitation ... ..	6,00,000	6,00,000	6,00,000	...
Assignment for improvement of sanitary services ... ..	35,000	19,000	35,000	16,266
Recurring assignment on account of remission of Proprietary Estates Village Service cess and consequent provincialization of the establishment paid from Local Funds ... ..	11,44,000	10,13,000	10,60,000	7,05,187
Assignment to Provincial on account of Stipends to Titleholders ... ..	2,000	2,000	2,000	3,200
Recurring contribution to Provincial for the extension of education among the poorer classes of the domiciled community in the City of Madras (G.I., No. 474-F., dated 22nd October 1912) ... ..	30,000	30,000	30,000	30,000
Recurring Assignment to Provincial on account of the transfer of Nugur, etc., Talukas from the Central Provinces to the Madras Presidency (G.I., F.D., No. 827-F., dated 12th August 1913) ... ..	24,000	24,000	...	59,400
Additional recurring contribution to Provincial for meeting from Provincial Funds the cost of all cemeteries excepting those literally attached to Government churches (G.I., F.D., No. 887-A, dated 10th September 1913) ... ..	11,000	...	...	...
Assignment to Provincial for audit of Secunderabad and Hyderabad Local Funds ... ..	3,000	6,000	...	...
Assignment for the Lawrence memorial school, Ootacamund ... ..	4,000	4,000	...	...
Assignment for remission of certain recoveries from Local bodies ... ..	1,20,000	...	...	...
Contribution towards the cost of the appointment of a Scientific Officer to assist the planting industries in Southern India by the Administration of Coorg for 5 years from 1909-1910 (G.I., F.D., No. 4001-A, dated 7th August 1909) ... ..	1,000	1,000	1,000	1,000
<b>Total ... ..</b>	<b>41,24,000</b>	<b>36,74,000</b>	<b>37,03,000</b>	<b>21,10,053</b>
<i>Non-recurring</i>				
Assignment to Provincial on account of compensation for interest charged to Provincial to the end of 1912-13 for certain irrigation works ... ..	...	2,50,000	...	...
Assignment to Provincial on account of the outstanding cost of enfranchisement operations yet to be reimbursed to Provincial Funds ... ..	...	...	...	1,51,914
Special non-recurring assignment for education ... ..	...	...	...	49,00,000
Non-recurring assignment for the development of the Madras University (G.I., No. 1368-E.B., Finl., dated 13th April 1912). ... ..	...	...	...	4,00,000
Non-recurring assignment for the erection or improvement of hostels (G.I., Finl. Dept., letter No. 228-F., dated 18th July 1912) ... ..	...	...	...	4,50,000
Special non-recurring assignment for sanitation ... ..	...	...	...	27,00,000
Special non-recurring assignment for agriculture and allied objects ... ..	...	50,000	50,000	...
Special non-recurring assignment for medical relief and allied objects ... ..	...	1,50,000	1,50,000	...
Special non-recurring assignment for discretionary grants ... ..	...	...	...	12,00,000
Assignment to cover grant to the Lawrence Asylum at Ootacamund ... ..	...	...	...	20,000
Contribution on account of Archaeological Works (G.I., F.D., No. 3944-F., dated 30th June 1911, and No. 271-F., dated 27th July 1912) ... ..	...	8,000	...	10,000
Assignment to Provincial on account of the grant of Royal bonus of half a month's pay in connection with the Delhi Coronation Darbar ... ..	...	...	...	1,52,539
Contribution to Provincial towards the discharge of the debts of certain civil debtors released on the Delhi Coronation Darbar day ... ..	...	...	...	— 28
Assignment to Provincial on account of expenditure incurred on illumination of Imperial buildings in connection with the Royal visit ... ..	...	...	...	325
Further assignment for buildings in connection with the Meyer's scheme ... ..	...	6,50,000	...	...
<b>Total ... ..</b>	<b>...</b>	<b>11,08,000</b>	<b>2,00,000</b>	<b>98,84,750</b>
<b>Total, Imperial to Provincial ... ..</b>	<b>41,24,000</b>	<b>47,82,000</b>	<b>39,03,000</b>	<b>1,20,94,803</b>

## Memorandum showing how the Provincial share of Land Revenue has been calculated—contd.

MISCELLANEOUS TRANSFERS.	Budget Estimate, 1914-1915.	Revised Estimate, 1913-1914.	Budget Estimate, 1913-1914.	Accounts, 1912-1913.
PROVINCIAL TO IMPERIAL.	Rs.	Rs.	Rs.	Rs.
<i>Recurring.</i>				
Fixed assignment under the Provincial Settlements (No. 165-A, dated 10th January 1908, and G.I., F.D., No. 4124-F, dated 8th July 1911) ... ..	18,09,000	18,09,000	18,09,000	18,09,000
Recurring assignment to Imperial due to the reduction from 18 to 8 per cent. of the percentage charged to Provincial revenues on the value of imported stationery stores (G.I., No. 702-A, Finl., dated 1st November 1912) ... ..	29,000	29,000	29,000	29,000
Assignment on account of the imperialization of the P.W.D. Account Staff ... ..	94,000	94,000	94,000	87,212
Total ..	19,32,000	19,32,000	19,32,000	19,25,212
<i>Non-recurring.</i>				
Assignment from Provincial to Imperial towards the extension and improvement of the Lawrence Asylum buildings at Ootacamund ... ..	...	22,000	22,000	35,000
Total Provincial to Imperial ...	19,32,000	19,54,000	19,54,000	19,60,212
Net addition to the Provincial share ...	21,92,000	28,28,000	19,49,000	1,01,34,597
CORRECTED DISTRIBUTION.				
Imperial ... ..	2,75,47,000	2,63,61,000	2,76,95,000	1,89,12,331
Provincial ... ..	3,19,32,000	3,20,16,000	3,15,92,000	3,91,81,521
Grand Total, I. Land Revenue ...	5,94,79,000	5,83,77,000	5,92,87,000	5,80,93,850

Statement showing the balance, demand and collection under --A.—Land Revenue, Ordinary Revenue.

	Budget Estimate, 1914-1915.	Revised Estimate, 1913-1914.	Budget Estimate, 1913-1914.	Accounts, 1912-1913.
	Rs.	Rs.	Rs.	Rs.
Balance outstanding at the beginning of the official year . . . . .	15,86,000	16,06,000	16,51,000	22,17,000
Gross Land Revenue demand of the corresponding fasli year.				
I. Assessment on holdings—				
Dry . . . . .	2,18,01,000	2,17,90,000	2,17,34,000	2,17,36,000
Wet . . . . .	2,67,92,000	2,68,08,000	2,67,75,000	2,67,60,000
The land assessment in South Canara and Anjengo and the Revenue from rented villages in Chingleput for which particulars of wet and dry holdings are not available . . . . .	23,91,000	23,88,000	23,94,000	23,85,000
Total . . . . .	5,09,84,000	5,09,81,000	(a) 5,08,93,000	5,08,81,000
II. Second-crop assessment . . . . .	} 36,07,000	34,61,000	34,43,000	34,33,000
III. Water-rate on dry lands . . . . .				
IV. Miscellaneous—				
(i) Jodi and quit-rent on minor inams . . . . .	} 38,77,000	38,46,000	37,70,000	38,42,000
(ii) Water-rate charged on minor inams . . . . .				
(iii) Water-rate on whole inam and zamindari villages . . . . .	21,67,000	21,59,000	21,37,000	21,63,000
(iv) Revenue from lands cultivated but not included in the jamabandi . . . . .	7,77,000	7,55,000	6,99,000	75,000
(v) Revenue from cultivation of poramboke lands . . . . .	5,04,000	5,00,000	4,80,000	5,19,000
(vi) Tree Revenue . . . . .	2,52,000	2,51,000	2,49,000	2,43,000
(vii) Commission on private estates under Government management . . . . .	65,000	66,000	47,000	77,000
(viii) Charge for water on lands irrigated without permis- sion . . . . .	4,09,000	4,07,000	4,23,000	4,12,000
(ix) Rent on islands situated in rivers . . . . .	2,70,000	2,70,000	2,90,000	2,71,000
(x) Other items . . . . .	(c) 7,29,000	8,53,000	(b) 9,29,000	7,17,000
Total of item IV . . . . .	90,50,000	91,07,000	90,24,000	89,97,000
IV. (a) Revenue from Proprietary Estates Village Service . . . . .	6,38,000	6,20,000	6,19,000	5,97,000
V. Peshkash of permanently-settled estates and shrotriem jodi . . . . .	57,57,000	57,52,000	57,55,000	57,31,000
VI. Total gross Land Revenue demand, items I to V . . . . .	7,00,36,000	6,99,21,000	6,97,34,000	6,96,89,000
VII. Deduct—Remissions—				
(i) Season remissions . . . . .	4,57,000	8,01,000	4,76,000	2,77,000
(ii) Increment remissions (allowed on gradual introduc- tion of new settlement rates) . . . . .	33,000	65,000	63,000	1,25,000
(iii) Other fixed remissions . . . . .	1,24,000	1,17,000	1,20,000	1,13,000
(iv) Beriz deductions . . . . .	8,76,000	8,69,000	8,75,000	8,79,000
Total, Remissions . . . . .	14,90,000	18,52,000	15,39,000	13,94,000
VIII. Net Land Revenue demand of the fasli year . . . . .	6,85,46,000	6,80,69,000	6,81,95,000	6,82,45,000
Deduct for variations between the fasli and the official year's demands . . . . .	+ 9,66,000	+ 6,48,000	+ 8,73,000	-- 5,47,000
IX. Net demand for the official year . . . . .	6,95,12,000	6,87,17,000	6,90,68,000	6,76,98,000
X. Total demand including the opening balance . . . . .	7,10,98,000	7,03,23,000	7,07,19,000	6,99,15,000
XI. Actual or estimated collections (ordinary revenue) . . . . .	6,96,61,000	6,84,75,000	6,92,70,000	6,83,62,000
XII. Adjustments—				
(a) Deduct—Advance collections made or expected in the year on account of the kists falling due in the next official year . . . . .	-- 14,17,000	-- 15,28,000	-- 15,73,000	-- 17,71,000
(b) Add—Advance collections of previous years adjusted towards the demand of the year . . . . .	+ 15,28,000	+ 17,71,000	+ 14,96,000	+ 16,09,000
(c) Add—Irrecoverable arrears written off . . . . .	+ 7,000	+ 19,000	+ 8,000	+ 8,000
(d) Other adjustments . . . . .	..	..	..	+ 1,01,000
Total, Adjustments . . . . .	+ 1,18,000	2,62,000	-- 69,000	-- 53,000
XIII. Total amount collected, adjusted or written off out of the demand . . . . .	6,97,79,000	6,87,37,000	6,92,01,000	6,83,09,000
XIV. Percentage of item XIII to item X . . . . .	98·1	97·7	97·9	97·7
XV. Balance outstanding at the end of the year (item X minus item XIII) . . . . .	13,19,000	15,86,000	15,18,000	16,06,000

(a) Includes Rs. 75,000, being the increase in revenue expected from the introduction of resettlement rates in Ganjam and Rāmnād.

(b) Increase due to the anticipated sale of tank-bed lands in the Divi Taluk and to the sale of waste lands under the Periyar system on a larger scale than in the current year.

(c) Decrease due to the inclusion in the revised estimate of Rs. 2,00,000 on account of the sale-proceeds of the tank-bed lands in the Division.

FINANCIAL YEAR, 1912-1913.

(In lakhs of rupees.)

District.	Balance.			Demand for the official year.			Total demand including balance.			Collections.			Remissions.			Total collections and remissions.			Balance.			
	Current.	Arrears.	Total.	Current.	Arrears.	Total.	Current.	Arrears.	Total.	Current.	Arrears.	Total.	Current.	Arrears.	Total.	Current.	Arrears.	Total.	Current.	Arrears.	Total.	Arrears.
Banjān	2.46	..	2.46	19.39	..	19.39	19.39	2.46	21.85	18.46	2.45	20.91	..	..	..	18.46	2.46	20.92	..	..	..	..
Gazagapatam	..	..	..	19.35	..	19.35	19.35	..	19.71	18.90	86	19.35	..	..	..	18.90	..	19.35	..	..	..	..
Idāvarī	..	..	..	43.08	..	43.08	43.08	..	43.97	42.94	..	42.94	..	..	..	42.94	..	42.94	..	..	..	..
Istna	..	..	..	66.90	..	66.90	66.90	..	67.50	66.75	56	67.31	..	..	..	66.75	..	67.31	..	..	..	..
untar	..	..	..	55.35	..	55.35	55.35	..	55.64	55.25	29	55.54	..	..	..	55.25	..	55.54	..	..	..	..
ellore	..	..	..	29.66	..	29.66	29.66	..	29.83	29.49	17	29.66	..	..	..	29.49	..	29.66	..	..	..	..
uddapah	..	..	..	15.44	..	15.44	15.44	..	17.20	18.47	1.65	15.12	..	..	..	18.47	..	15.12	..	..	..	..
nantapur	..	..	..	12.75	..	12.75	12.75	..	13.68	12.21	81	13.02	..	..	..	12.21	..	13.02	..	..	..	..
ellary	..	..	..	18.56	..	18.56	18.56	..	19.32	18.40	76	19.16	..	..	..	18.40	..	19.16	..	..	..	..
arnool	..	..	..	19.52	..	19.52	19.52	..	21.30	17.73	1.78	19.51	..	..	..	17.73	..	19.51	..	..	..	..
adras	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
hingleput	..	..	..	22.66	..	22.66	22.66	..	24.21	21.75	1.54	23.9	..	..	..	21.75	..	23.29	..	..	..	..
Hittoor	..	..	..	12.23	..	12.23	12.23	..	13.74	10.88	1.51	12.39	..	..	..	10.88	..	12.39	..	..	..	..
orth Arcot	..	..	..	27.19	..	27.19	27.19	..	28.46	26.65	1.27	27.92	..	..	..	26.65	..	27.92	..	..	..	..
outh Arcot	..	..	..	42.00	..	42.00	42.00	..	42.01	41.90	..	42.00	..	..	..	41.99	..	42.00	..	..	..	..
anjore	..	..	..	61.70	..	61.70	61.70	..	61.93	61.54	23	61.77	..	..	..	61.54	..	61.77	..	..	..	..
richinopoly	..	..	..	29.78	..	29.78	29.78	..	30.90	28.66	1.12	29.78	..	..	..	28.66	..	29.78	..	..	..	..
adura	..	..	..	26.77	..	26.77	26.77	..	28.56	24.98	1.77	26.75	..	..	..	24.98	..	26.77	..	..	..	..
amnād	..	..	..	13.92	..	13.92	13.92	..	14.25	13.48	83	13.31	..	..	..	13.48	..	13.31	..	..	..	..
innevelly	..	..	..	28.57	..	28.57	28.57	..	28.87	28.49	30	28.79	..	..	..	28.49	..	28.79	..	..	..	..
imbatore	..	..	..	30.93	..	30.93	30.93	..	30.94	30.92	..	30.92	..	..	..	30.92	..	30.93	..	..	..	..
he Nilgiris	..	..	..	1.27	..	1.27	1.27	..	1.46	1.11	1.19	1.30	..	..	..	1.11	..	1.30	..	..	..	..
lem	..	..	..	21.62	..	21.62	21.62	..	22.65	21.29	1.03	22.32	..	..	..	21.29	..	22.32	..	..	..	..
outh Canara	..	..	..	22.35	..	22.35	22.35	..	22.39	22.32	0.4	22.36	..	..	..	22.32	..	22.36	..	..	..	..
alabar	..	..	..	35.04	..	35.04	35.04	..	37.68	33.51	2.63	36.14	..	..	..	33.51	..	36.14	..	..	..	..
njengo	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total	22.17	22.17	44.34	676.98	676.98	1353.96	676.98	22.17	699.15	662.18	20.83	683.01	..	..	..	662.18	20.91	683.09	..	13.80	1.26	15.06

## FINANCIAL YEAR, 1913-1914.

(In lakhs of rupees.)

District.	Balance.			Demand for the official year.			Total demand including balance.			Collections.			Remissions.			Total collections and remissions.			Balance.			
	Current.	Arrears.	Total.	Current.	Arrears.	Total.	Current.	Arrears.	Total.	Current.	Arrears.	Total.	Current.	Arrears.	Total.	Current.	Arrears.	Total.	Current.	Arrears.	Total.	Total.
Ganjām	..	·93	19·05	19·05	..	19·05	19·05	·93	19·98	18·34	·92	19·26	·01	·01	·01	18·34	·93	19·27	..	·71	..	·71
Vizagapatam	..	·39	18·08	18·08	..	18·08	18·08	·39	18·47	17·65	·39	18·04	..	..	..	17·65	·39	18·04	..	·43	..	·43
Godāvari	..	1·03	42·43	42·43	..	42·43	42·43	1·03	43·46	42·43	·51	42·94	·07	·07	·07	42·43	·58	43·01	..	·45	·45	·45
Kistna	..	·17	69·27	69·27	..	69·27	69·27	·17	69·44	69·14	·13	69·27	·02	·02	·02	69·14	·15	69·29	..	·13	·02	·15
Guntūr	..	·10	56·17	56·17	..	56·17	56·17	·10	56·27	55·92	·10	56·02	..	..	..	55·92	·10	56·02	..	·25	..	·25
Nellore	..	17	29·60	29·60	..	29·60	29·60	·17	29·77	29·50	·17	29·67	..	..	..	29·50	·17	29·67	..	·10	..	·10
Cuddapah	..	2·16	15·53	15·53	..	15·53	15·53	2·16	17·69	14·44	1·99	16·43	·01	·01	·01	14·44	2·00	16·44	..	1·09	·16	1·25
Anantapur	..	·66	14·28	14·28	..	14·28	14·28	·66	14·94	14·23	·35	14·58	..	..	..	14·23	·35	14·58	..	·05	·31	·36
Bellary	..	·16	19·17	19·17	..	19·17	19·17	·16	19·33	18·87	·16	19·03	..	..	..	18·87	·16	19·03	..	·30	..	·80
Kannool	..	1·79	19·42	19·42	..	19·42	19·42	1·79	21·21	17·90	1·79	19·69	..	..	..	17·90	1·79	19·69	..	1·52	..	1·52
Madras	..	·03	·99	·99	..	·99	·99	·03	1·02	·96	·03	·99	..	..	..	·96	·03	·99	..	·03	..	·03
Chingleput	..	·92	23·39	23·39	..	23·39	23·39	·92	24·31	22·41	·92	23·33	..	..	..	22·41	·92	23·33	..	·98	..	·98
Chittoor	..	1·35	12·46	12·46	..	12·46	12·46	1·35	13·81	11·54	1·34	12·88	..	..	..	11·54	1·34	12·88	..	·92	·01	·9
North Arcot	..	·54	27·51	27·51	..	27·51	27·51	·54	28·05	27·19	·54	27·73	..	..	..	27·19	·54	27·73	..	·32	..	·32
South Arcot	..	·01	42·89	42·89	..	42·89	42·89	·01	42·90	38·88	·01	38·89	..	..	..	38·88	·01	38·89	4·00	·01	..	·01
Tanjore	..	·16	61·08	61·08	..	61·08	61·08	·16	61·24	60·88	·16	61·04	..	..	..	60·88	·16	61·04	..	·20	..	·20
Trichinopoly	..	1·12	30·56	30·56	..	30·56	30·56	1·12	31·68	29·96	1·12	31·08	..	..	..	29·96	1·12	31·08	..	·60	..	·60
Madura	..	1·79	28·28	28·28	..	28·28	28·28	1·79	30·07	26·94	1·77	28·71	·02	·02	·02	26·94	1·79	28·73	..	1·34	..	1·34
Rāmnād	..	·44	12·98	12·98	..	12·98	12·98	·44	13·42	12·66	·44	13·10	..	..	..	12·66	·44	13·10	..	·32	..	·32
Tinnevely	..	·08	29·57	29·57	..	29·57	29·57	·08	29·65	29·31	·08	29·39	..	..	..	29·31	·08	29·39	..	·26	..	·26
Cotabatore	..	·01	32·62	32·62	..	32·62	32·62	·01	32·63	32·61	..	32·61	·01	·01	·01	32·61	·01	32·62	..	·01	..	·01
The Nilgiris	..	·16	1·28	1·28	..	1·28	1·28	·16	1·44	1·15	·16	1·31	..	..	..	1·15	·16	1·31	..	·13	..	·13
Salem	..	·33	22·60	22·60	..	22·60	22·60	·33	22·93	22·29	·33	22·62	..	..	..	22·29	·33	22·62	..	·31	..	·31
South Canara	..	·03	22·80	22·80	..	22·80	22·80	·03	22·83	22·76	..	22·76	·01	·03	·04	22·77	·03	22·80	..	·03	..	·03
Malabar	..	1·53	35·13	35·13	..	35·13	35·13	1·53	36·66	34·26	1·52	35·78	·01	·01	·01	34·26	1·53	35·79	..	·87	..	·87
Anjengo	..	..	·03	·03	..	·03	·03	..	·03	·03	..	·03	..	..	..	·03	..	·03	..	..	..	..
Total	..	16·06	687·17	687·17	..	687·17	687·17	16·06	703·23	672·25	14·93	687·18	·19	·18	·19	672·26	15·11	687·37	4·00	10·91	·95	11·86



FINANCIAL YEAR, 1914-1915.

(In lakhs of rupees.)

District.	Balance.			Demand for the official year.			Total demand including balance.			Collections.			Remissions.			Total collections and remissions.			Balance.		
	Current.	Arrears.	Total.	Current.	Arrears.	Total.	Current.	Arrears.	Total.	Current.	Arrears.	Total.	Current.	Arrears.	Total.	Current.	Arrears.	Total.	Current.	Arrears.	Total.
Ganjām ...	...	71	71	19 39	...	19 39	19 39	71	20 10	18 82	70	19 52	...	01	01	18 82	71	19 53	57	...	57
Vizagapatam ...	...	43	43	18 47	...	18 47	18 47	13	18 90	17 97	43	18 40	...	...	...	17 97	43	18 40	50	...	50
Godāvari ...	...	45	45	42 64	...	42 64	42 64	45	43 09	42 14	...	42 14	...	...	...	42 14	...	42 14	50	45	95
Kistna ...	...	15	15	67 96	...	67 96	67 96	15	68 11	67 79	12	67 91	...	01	01	67 79	13	67 92	17	02	19
Guntūr ...	...	25	25	58 06	...	58 06	58 06	25	58 31	55 81	25	58 06	...	...	...	55 81	25	58 06	25	...	25
Nellore ...	...	10	10	30 55	...	30 55	30 55	10	30 65	30 43	10	30 53	...	...	...	30 43	10	30 53	12	...	12
Cuddapah ...	...	1 25	1 25	15 70	...	15 70	15 70	1 25	16 95	15 01	1 18	16 19	...	01	01	15 01	1 19	16 20	69	06	75
Asantapur ...	...	36	36	15 30	...	15 30	15 30	36	15 66	13 02	24	15 26	...	...	...	15 02	24	15 26	28	12	40
Bellary ...	...	30	30	19 02	...	19 02	19 02	30	19 32	18 22	30	18 52	...	...	...	18 22	30	18 52	80	...	80
Kurnool ...	...	1 52	1 52	19 60	...	19 60	19 60	1 52	21 12	17 84	1 52	19 36	...	...	...	17 84	1 52	19 36	176	...	176
Madras ...	...	03	03	23 12	...	23 12	23 12	03	24 10	22 33	03	23 30	...	...	...	22 33	03	23 30	03	...	03
Chingleput ...	...	98	98	14 22	...	14 22	14 22	98	15 15	13 08	93	14 01	...	...	...	13 08	93	14 01	114	...	114
Chittoor ...	...	32	32	30 58	...	30 58	30 58	32	30 90	30 26	32	30 68	...	...	...	30 26	32	30 58	32	...	32
North Arcot ...	...	4 01	4 01	42 80	...	42 80	42 80	4 01	46 81	42 79	4 01	46 80	...	...	...	42 79	4 01	46 80	01	...	01
South Arcot ...	...	20	20	61 27	...	61 27	61 27	20	61 47	60 79	20	60 99	...	...	...	60 79	20	60 99	48	...	48
Tanjore ...	...	60	60	30 91	...	30 91	30 91	60	31 51	30 03	60	30 63	...	...	...	30 03	60	30 63	88	...	88
Trichinopoly ...	...	1 34	1 34	28 20	...	28 20	28 20	1 34	29 54	27 51	1 32	28 83	...	02	02	27 51	1 34	28 85	69	...	69
Madura ...	...	32	32	13 47	...	13 47	13 47	32	13 79	13 16	32	13 48	...	...	...	13 16	32	13 48	31	...	31
Rāmnaḍ ...	...	26	26	29 52	...	29 52	29 52	26	29 78	29 22	26	29 48	...	...	...	29 22	26	29 48	30	...	30
Tinnevely ...	...	01	01	32 64	...	32 64	32 64	01	32 65	32 63	...	32 63	...	01	01	32 63	01	32 64	01	...	01
Coimbatore ...	...	13	13	1 31	...	1 31	1 31	13	1 44	1 18	13	1 31	...	...	...	1 18	13	1 31	13	...	13
The Nilgiris ...	...	31	31	22 90	...	22 90	22 90	31	23 21	22 57	31	22 88	...	...	...	22 57	31	22 88	33	...	33
Salem ...	...	03	03	23 09	...	23 09	23 09	03	23 12	23 06	03	23 09	...	...	...	23 06	03	23 09	03	...	03
South Canara ...	...	87	87	35 45	...	35 45	35 45	87	36 32	34 01	86	34 87	...	01	01	34 01	87	34 88	1 44	...	1 44
Malabar ...	...	...	...	03	...	03	03	...	03	03	...	03	...	...	...	03	...	03	...	...	...
Anjengo ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total	...	15 86	15 86	695 12	...	695 12	695 12	15 86	710 98	682 59	15 13	697 72	...	07	07	682 59	15 20	697 79	19 53	0 66	18 19

## Statement showing the provision made on account of Exchange Compensation Allowance.

Heads.	Budget Estimate, 1914-1915, at 6½ (1s. 4d.).			Revised Estimate, 1913-1914, at 6½ (1s. 4d.).			Budget Estimate, 1913-1914, at 6½ (1s. 4d.).			Accounts, 1912-1913, at 6½ (1s. 4d.).		
	Imperial.	Provin- cial.	Total.	Imperial.	Provin- cial.	Total.	Imperial.	Provin- cial.	Total.	Imperial.	Provin- cial.	Total.
3. Land Revenue—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CHARGES OF DISTRICT ADMINISTRATION *—												
General Establishments ..	..	43,670		..	43,669		..	44,480		..	41,027	
SURVEY AND SETTLEMENT—												
Revenue Survey—												
Controlling Office ..	..	1,913		..	1,126		..	1,913		..	1,495	
Cadastral Surveys ..	..	3,226		..	2,696		..	3,226		..	2,266	
Revenue Settlement—												
Controlling Office ..	..	1,667		..	1,600		..	1,607		..	1,685	
Settlement Parties ..	..	5,004		..	4,300		..	5,136		..	6,159	
LAND RECORDS—												
Maintenance of Land												
Records—Director ..	..	1,080		..	1,080		..	1,080		..	815	
Total ..	..	56,560	56,560	..	54,471	54,471	..	57,502	57,502	..	52,447	52,447
5. Salt—												
SALARIES, ESTABLISHMENT AND												
CONTINGENCIES .. ..	4,721	..	4,721	4,764	..	4,764	4,842	..	4,842	4,502	..	4,502
7. Excise .. .. .	4,721	4,722	9,443	4,764	4,763	9,527	4,842	4,842	9,684	4,502	4,502	9,004
9. Customs—												
SEA CUSTOMS, MADRAS—												
Establishment .. ..	845	..		900	..		919	..		971	..	
OUT-PORTS—												
Inspectors .. ..	113	..		113	..		113	..		111	..	
Total ..	958	..	958	1,013	..	1,013	1,032	..	1,032	1,082	..	1,082
10. General Administration—												
CIVIL OFFICE OF ACCOUNT												
AND AUDIT—CIVIL ..	825	..		805	..		1,088	788		981	787	
PUBLIC WORKS DEPARTMENT,	1,238	..		1,156	..		..	..		..	..	
STAFF AND HOUSEHOLD OF												
THE GOVERNOR—Private												
Secretary .. ..	..	1,080		..	1,080		..	1,080		..	1,080	
Military Secretary ..	..	150		..	..		..	..		..	..	
SURGEON TO H.E. THE GOV-												
ERNOR .. ..	..	750		..	750		..	750		..	683	
CIVIL SECRETARIATS—												
Chief Secretariat ..	..	3,543		..	3,563		..	3,537		..	3,939	
Madras Record Office ..	..	525		..	487		..	488		..	450	
Revenue Department ..	..	2,320		..	2,441		..	2,320		..	2,357	
Local and Municipal and												
Educational and Legis-												
lative Departments ..	..	1,300		..	2,111		..	1,600		..	1,750	
Charges common to all												
Secretariats .. ..	..	1,080		..	1,216		..	..		..	1,057	
BOARD OF REVENUE, ETC. ..	..	4,370		..	4,373		..	4,330		..	4,733	
Total ..	2,063	15,418	17,481	1,961	16,021	17,982	1,088	14,893	15,981	981	16,836	17,817
19A. Law and Justice—Courts of												
Law—												
HIGH COURT—												
Judges .. ..	..	9,800		..	10,300		..	9,800		..	9,808	
Registrar .. ..	..	1,909		..	1,544		..	1,864		..	1,501	
PRESIDENCY MAGISTRATE'S												
COURT .. ..	..	900		..	900		..	900		..	900	
CIVIL AND SESSIONS COURTS—												
District and Sessions Judges.	..	26,420		..	26,000		..	26,420		..	26,163	
COURT OF SMALL CAUSES ..	..	..		..	..		..	1,500		..	..	
CRIMINAL COURTS—												
General Establishments † ..	..	10,551		..	10,551		..	10,741		..	9,699	
Hill Tract Agency ‡ ..	..	883		..	880		..	883		..	935	
Total ..		50,463	50,463	..	50,175	50,175	..	52,108	52,108	..	49,006	49,006
Carried over. ..	12,463	1,27,163	1,39,626	12,502	1,26,430	1,37,932	11,804	1,29,345	1,41,149	11,067	1,22,791	1,33,858

\* Excludes one-fifth share transferred to "19A. Law and Justice—Courts of Law—Criminal Courts" and includes one-fifth share of two Special Assistant Agents in the Hill Tracts transferred from "19A. Law and Justice—Courts of Law—Criminal Courts."

† Includes one-fifth share transferred from "3. Land Revenue—Charges of District Administration."

‡ Excludes one-fifth share transferred to "3. Land Revenue—Charges of District Administration."

## Statement showing the provision made on account of Exchange Compensation Allowance—contd.

Heads	Budget Estimate, 1914-1915, at 6½ (1s. 4d.).			Revised Estimate, 1913-1914, at 6½ (1s. 4d.).			Budget Estimate, 1913-1914, at 6½ (1s. 4d.).			Accounts, 1912-1913, at 6½ (1s. 4d.).		
	Imperial	Provin- cial.	Total.	Imperial	Provin- cial	Total	Imperial	Provin- cial.	Total	Imperial	Provin- cial	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ..	12,463	1,27,163	1,39,626	12,502	1,25,430	1,37,932	11,804	1,29,345	1,41,149	11,067	1,22,791	1,33,858
19B. Law and Justice—Jails—												
JAILS—												
Superintendence .. ..	..	1,000			1,500			1,500			1,500	
Presidency Jails .. ..	..	638			654			638			690	
Central Jails .. ..	..	1,538			3,600			3,900			3,788	
Total ..		6,676	6,676		5,754	5,754	..	6,038	6,038		5,978	5,978
20. Police—												
PRISIDENCY POLICE .. ..		2,325			2,211			2,325			1,756	
SUPERINTENDENCE—												
Inspector-General, etc.—												
Salaries .. ..		2,275			2,350			2,275			2,571	
Establishment .. ..		..			25			169			155	
Deputy Inspectors-General ..		2,475			4,100			2,700			3,201	
DISTRICT EXECUTIVE FORCE—												
District Police, Salaries—												
District Superintendents ..		17,475			12,155			16,650			14,590	
Assistant District Superintendents ..		1,875			..			3,000			46	
Police Force, Inspectors ..		731			905			713			850	
CRIMINAL INVESTIGATION DEPARTMENT ..		1,725			1,855			1,594			1,987	
RAILWAY POLICE—												
Deputy Inspector-General (one-fourth) ..		338			338			281			374	
Assistant Superintendent, Broad Gauge ..		675			822			1,350			1,243	
Assistant Superintendent, Narrow Gauge ..		..			..			..			..	
Total ..	..	29,894	29,894	..	24,761	24,761	..	31,057	31,057		26,773	26,773
21. Ports and Pilotage—												
MARINE ESTABLISHMENTS ..		..	..	..	..	..	..	225	225	..	225	225
22. Education—												
A. DIRECTION .. ..		2,806			3,780			3,992			3,590	
B. INSPECTION .. ..		5,962			5,000			5,512			3,573	
Superintendent of Industrial Education ..		..			..			1,125			..	
C. GOVERNMENT COLLEGES—												
General .. ..		8,288			7,000			6,712			7,185	
D. GOVERNMENT COLLEGES—												
Professional—												
College of Engineering ..		1,725			1,420			1,500			1,030	
Teachers' College, etc. ..		1,275			875			1,425			1,122	
E. GOVERNMENT SCHOOLS—												
General—												
Other Secondary Schools for Boys ..		487			..			487			..	
F. GOVERNMENT SCHOOLS—												
Special—												
Training Schools for Masters .. ..		..			..			..			275	
School of Arts .. ..		675			658			656			521	
Total ..	..	21,217	21,217	..	18,733	18,733	..	21,409	21,409		17,296	17,296
23. Ecclesiastical—												
ECCLESIASTICAL ESTABLISHMENT—												
Church of England ..	12,075	..		8,840	..		10,875	..		8,741	..	
Do. of Scotland ..	1,400	..		950	..		1,950	..		1,277	..	
Total ..	13,475	..	13,475	9,790	..	9,780	12,825	..	12,825	10,018	..	10,018
Carried over ..	25,938	1,84,950	2,10,888	22,292	1,74,678	1,96,970	24,629	1,88,074	2,12,703	21,085	1,73,063	1,94,148

## Statement showing the provision made on account of Exchange Compensation Allowance—contd.

Heads	Budget Estimate, 1914-1915, at 6½ (1s. 4d.).			Revised Estimate, 1913-1914, at 6½ (1s. 4d.).			Budget Estimate, 1913-1914, at 6½ (1s. 4d.).			Accounts, 1912-1913, at 6½ (1s. 4d.).		
	Imperial	Provin- cial.	Total.	Imperial	Provin- cial.	Total.	Imperial	Provin- cial.	Total.	Imperial	Provin- cial.	Total.
Brought forward ..	Rs. 25,938	Rs. 1,84,950	Rs. 2,10,888	Rs. 22,292	Rs. 1,74,678	Rs. 1,96,970	Rs. 24,629	Rs. 1,88,071	Rs. 2,12,703	Rs. 21,085	Rs. 1,73,063	Rs. 1,94,148
24 Medical—												
A MEDICAL ESTABLISHMENT—												
Superintendence		2,267			2,116			2,267			2,774	
District Medical and Sanitary Officers—												
Presidency .. ..		1,800						1,800				
Mofussil .. ..		10,950			10,700			12,075			10,473	
B. HOSPITALS AND DISPENSARIES—												
Presidency Hospitals and Dispensaries, Government												
General Hospital ..		2,925			2,580			2,662			2,974	
Government Maternity Hospital ..		25			528			..			381	
C. SANITATION AND VACCINATION—												
Malaria Board .. ..		638			1,250			581			1,193	
General Department ..		1,852			1,725			1,808			1,657	
King Institute of Preventive Medicine ..		675			647			675			617	
D GRANTS FOR MEDICAL PURPOSES—												
Plague Charges—												
Salaries of Officers ..		..			..			..			60	
Pasteur Institute, Southern India, Coimoor		1,650			1,199			1,462			1,046	
Kula Azar .. ..		..			..			..			660	
E. MEDICAL SCHOOL AND COLLEGE .. ..		6,225			6,018			6,563			6,567	
F. LUNATIC ASYLUM .. ..		638			640			638			609	
G. CHEMICAL EXAMINER		1,169			1,043			810			765	
Total ..	..	31,314	31,314	..	28,446	28,446	..	31,341	31,341	..	29,776	29,776
25. Political—												
POLITICAL AGENTS—												
Resident, Travancore and Cochin .. ..		2,050			2,050			2,050			2,046	
British Consular Agent, Pondicherry and Karikal, moiety transferred from "Scientific, etc, Departments—Emigration" ..		310			310			310			310	
Total ..	..	2,360	2,360	..	2,360	2,360	..	2,360	2,360	..	2,356	2,356
26. Scientific, etc.—												
VETERINARY AND STALLION CHARGES .. ..	1,140	..		1,106	..		1,080	..		1,176	..	
BACTERIOLOGY .. ..	..	1,088		..	1,088		..	1,088		..	1,088	
AGRICULTURE—												
Director of Agriculture ..	..	1,296		..	1,376		..	1,296		..	1,034	
BOTANICAL AND OTHER PUBLIC GARDENS—												
Botanical Gardens ..	..	162		..	160		..	158		..	156	
EMIGRATION—												
Emigration to French Colonies (moiety) .. ..	..	311		..	311		..	311		..	311	
MISCELLANEOUS—												
Director of Industrial Education .. ..	..	1,125		..	..		..	..		..	..	
Department of Technical Education .. ..	..	..		..	..		..	..		..	193	
Steam Boiler Inspection ..	..	..		..	..		..	..		..	231	
Inspector of Factories ..	..	..		..	..		..	525		..	..	
Total ..	1,140	3,982	5,122	1,106	2,935	4,041	1,080	3,378	4,458	1,176	3,113	4,289
28. Civil Furlough and Absentee Allowance .. ..	..	..		..	..		..	..		4		4
29. Stationery and Printing—												
GOVERNMENT PRESSES—												
Secretariat Press—												
Superintendent and Assistant Superintendents ..	..	1,090	1,090	..	1,084	1,084	..	1,080	1,080	..	369	369
35. Civil Works—												
IN CHARGE OF PUBLIC WORKS OFFICERS—												
Direction—												
Chief Engineers .. ..		3,334			3,400			3,334			4,034	
Superintending Engineers .. ..		9,000			7,000			9,000			8,585	
Sanitary Engineer .. ..		1,815			1,600			1,125			1,660	
Construction .. ..		..			..			1,526			378	
Pumping Department.		..			..			1,125			..	
Total ..	..	14,149	14,149	..	12,000	12,000	..	16,110	16,110	..	14,657	14,657
Grand Total ..	27,078	2,37,845	2,64,923	23,398	2,21,503	2,44,901	25,709	2,42,343	2,68,052	22,265	2,23,334	2,45,599

### Numerical Strength of Sanctioned Establishments.

*N.B.*—The following Establishments are not shown in the Appendix, as some of them are located in one district only, while others are petty Establishments, the details of which as far as available are given in the body of the Estimate.

Name of Establishment.	Refer- ence to Esti- mate.	Where located.	Name of Establishment.	Refer- ence to Esti- mate.	Where located.
<b>3. LAND REVENUE—</b>	<b>Page</b>		<b>22. EDUCATION—<i>contd.</i></b>	<b>Page</b>	
Charges of District Administration—			Government Schools—Special—		
General Establishment—			School of Arts .. .. .	154-155	Madras.
Plague Establishment (a) ..	37		Reformatory School .. ..	155	Chingleput.
Plague Establishment (a) ..	43		School of Commerce .. ..	156	Calicut.
Survey and Settlement—			Other Special Schools .. ..	157	Tanjore.
Revenue Survey—Controlling Office	43-44				
Revenue Settlement, Controlling			<b>23. ECCLESIASTICAL—</b>		
Office .. .. .	46-47		Church of Scotland .. ..	160-161	
Land Records—			Cemetery Establishment .. ..	161	
Superintendence—			<b>24. MEDICAL—</b>		
Establishment for preparing			Medical Establishment—		
Revenue and Agricultural			Superintendence .. .. .	162	Madras.
Statistics (a) .. .. .	49	Madras.	District Medical and Sanitary Officers—		
Irrigation Accounts Department	49		Presidency Town .. .. .	163	
(a) .. .. .	49-50		Hospitals and Dispensaries—		
Maintenance of Land Records ..	52		Presidency Hospitals and Dispen-	164-169	Madras.
District Charges—			saries .. .. .	169-172	
Checking Field Sketches (a) ..	52		Mofussil Hospitals and Dispen-		
Charges for Survey, Record of	52		saries .. .. .	173	
Rights of Estate Lands .. ..	53		Sanitation and Vaccination—		
Inam Commissioner .. .. .	53		Sanitary Board .. .. .	173-174	Madras.
			General Branch .. .. .	174-175	
<b>5. SALT—</b>			Sanitary Branch .. .. .	176	Chingleput.
Salaries, Establishments and Contingencies—Salaries—Madras ..	56-57	Madras.	The King Institute of Preventive		
			Medicine—Vaccine Section ..	177-178	Coonoor.
<b>6. STAMPS—</b>			Grants for Medical Purposes—		
Superintendence .. .. .	60	Madras.	Pasteur Institute, Southern India ..	178-179	Madras.
Charges for the Sale of General	61		Medical School and College—		
Stamps (Presidency Town) ..	61		Medical College .. .. .	181-183	Madras, Calicut and Vizagapatam.
			Lunatic Asylums .. .. .	184	Madras.
<b>9. CUSTOMS—</b>			Chemical Examiner .. .. .	185	Nilgiris.
Sea Customs—			<b>25. POLITICAL—</b>		
Madras Port .. .. .	62-64	Madras.	Refugees and State Prisoners ..	186	Travancore.
<b>10. ASSESSED TAXES—</b>			Resident, Travancore and Cochin ..	187	Tanjore.
Collection of Income Tax—			Government Agent, Tanjore ..	187	Madras.
Establishments .. .. .	66-67	Madras.	Paymaster, Carnatic Stipends ..	188	Kurnool.
<b>11. FOREST—</b>			Stipend Pay Office, Kurnool ..	188	North Arcot.
Forest Establishment in Board's	71	Madras.	Do. Vellore .. .. .	188	South Arcot.
office .. .. .	71		Special Agent, South Arcot ..	188	Pudukkottai.
<b>12. REGISTRATION—</b>			Political Establishment, Pudukkottai ..	188	Sandur.
Superintendence .. .. .	72	Madras.	Political Establishment, Sandur ..	188	
			<b>26. SCIENTIFIC AND OTHER MINOR DEPARTMENTS—</b>		
<b>15. GENERAL ADMINISTRATION—</b>			Veterinary and Stallion Charges ..	190-193	
Civil Offices of Account and Audit ..	80-83		Archæological Department .. ..	194-195	Madras.
Currency Department .. .. .	84		Provincial Museums .. .. .	195-196	
Staff and Household of Governor ..	85-86		Steam Boiler Inspection .. ..	197	
Executive Council .. .. .	87	Madras.	Bacteriology .. .. .	198	
Civil Secretariats .. .. .	88-92		Agriculture .. .. .	199-207	
Board of Revenue, Financial Com-			Cinchona Plantations .. .. .	208	Nilgiris.
missioners and Establishments ..	93		Botanical and other Public Gardens	209	
			Emigration—		
<b>19-A. LAW AND JUSTICE—Courts of Law—</b>			Emigration to British Colonies ..	210	
High Court { Judges .. .. .	91		Do. to French do. .. ..	210	As noted in Estimate.
Registrar, &c. .. .. .	91-97		Inland Labour Transport .. ..	211	
Law Officers .. .. .	97		Inspector of Factories .. .. .	211	
Presidency Magistrate's Court ..	98-99		Provincial Statistics .. .. .	212-213	
Civil and Sessions Courts—			Examinations—		
City Civil Court .. .. .	99-100	Madras	Government Examinations .. ..	213	
Village Munsifs' Courts Establish-			Examination of Assistant Collec-		
ment .. .. .	101		tors .. .. .	214	
Court of Small Causes .. .. .	104		Registrar of Co-operative Credit		
<b>19-B. LAW AND JUSTICE—Jails—</b>			Societies .. .. .	215	Madras.
Jails—			Miscellaneous .. .. .	216	
Superintendence .. .. .	112	Nilgiris.	Director of Industrial Education ..	216	
Presidency Jails .. .. .	112-113	Madras.	Technical Institute .. .. .	216	
			Fishery Bureau .. .. .	218-219	
<b>20. POLICE—</b>			<b>30. STATIONERY AND PRINTING—</b>		
Presidency Police .. .. .	118-122		Stationery Office at the Presidency ..	225	
Superintendence .. .. .	122-123	Madras.	Government Presses—		
Criminal Investigation Department ..	130-131		Secretariat Press .. .. .	226-229	Madras.
Railway Police .. .. .	131-133	Madras and Trichinopoly.	Ootacamund Branch Press .. ..	229	Nilgiris.
			<b>32. MISCELLANEOUS—</b>		
Cattle Pounds .. .. .	138		Petty Establishments .. .. .	233	
<b>21. PORTS AND PILOTAGE—</b>			Charges on account of Pearl Fish-		
Marine establishments .. .. .	141-142	Madras.	eries .. .. .	234-236	Tinnevely.
<b>22. EDUCATION—</b>			<b>43. MINOR WORKS AND NAVIGATION—</b>		
Direction .. .. .	143	Madras.	Establishment .. .. .	239	
Government Colleges, Professional—			<b>45. CIVIL WORKS IN CHARGE OF CIVIL</b>		
Law College .. .. .	146		OFFICERS—		
Engineering College .. .. .	147	Madras.	Petty Establishment (a) .. ..	242	
Teachers' College .. .. .	148-149	Chingleput.	<b>45. CIVIL WORKS IN CHARGE OF PUBLIC</b>		
Government Schools—General—			WORKS OFFICERS—		
Government Madrasa-i-Azam ..	149-150	Madras	Offices of the Chief Engineers and	244-245	
Secondary Schools for Girls ..	151	Malabar and Vizagapatam.	Secretaries to Government ..	247	Madras.
			Sanitary Engineer's office ..	253	
			Pumping Department .. .. .	253	

(a) Numerical strength of these establishments is not given in the Estimate.

3.—LAND REVENUE.

CHARGES OF DISTRICT ADMINISTRATION.

Sub-Divisional Establishment.

General Establishment.

Districts.

Officers.

Establishment.

Establishment.

Collector's office.

Collectors.

Sub-Collectors.

Deputy Collectors.

Correspondence section.

Clerks.

Typists.

Record section.

Account section.

Military Pension Pay-

ment section.

Treasury and stamp section.

Cashkeepers.

Shroffs.

Gollas.

Office Servants.

Civilian Divisional Officers.

Clerks.

Servants.

Deputy Collectors.

Clerks.

Servants.

Taluk Establishments.

Deputy Tahsildars.

Tahsildars.

Taluk Sarishdars.

Head Accounts and Sub-Treasurers.

Clerks, Accountants, etc.

Shroffs.

Servants.

Amindivi Coor. Estab-lishment.

Monegar and Clerks.

Servants.

Local Fund Audit Section.

Head Auditors and Clerks.

Servants.

Special Fund Audit Section.

Clerks.

Servants.

Municipal Section.

Clerks.

Servants.

Apothecary and Sub-Assst. Surgeons.

Ganjam ...

Vizagapatam ...

Godavari ...

Kistna ...

Guntur ...

Nellore ...

Cuddapah ...

Anantapur ...

Bellary ...

Kurnool ...

Madras ...

Chingleput ...

Chittoor ...

North Arcot ...

South Arcot ...

Tanjore ...

Trichinopoly ...

Madura ...

Ramanad ...

Tinnevely ...

Coimbatore ...

The Nilgiris ...

Salem ...

South Canara ...

Malabar ...

Anjengo ...

Total ...

(b) Includes 11 appointments left undistributed.

(a) Includes 12 appointments left undistributed.

3.—LAND REVENUE—contd.

3B. SURVEY AND SETTLEMENT.										3C. LAND RECORDS.										ALLOWANCES TO DISTRICT AND VILLAGE OFFICERS.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
Revenue Survey, Profession and Survey Parties. Cadastral Surveys, Government villages.										REVENUE SETTLEMENT—SULLI MEYI PARTIES.										Establishment for preparing Revenue and Agricultural Statistics—District Charges.						Maintenance of Land Records—District Charges.						Local Records—Superintendents, Talasildars, etc.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
By. and Asst. Directors.		Sub-Assistants.		Head, Deputy and Field Surveyors.		Clerks.		Computer Draftsmen.		Servants.		Special Settlement Officers.		Special Asst. Officers.		Assistant and General Deputy Collectors.		Assistants.		Revenue Inspectors.		Karnams.		Assistant Karyams.		Superintendents.		Talasildars.		Inspectors.		Deputy and Property Surveyors.		Draftsmen.		Clerks.		Servants.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
Ganjām	1	..	33	4	13	13	1	1	..	1	47	13	27	367	16	..	1	3	..	1	1	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..



5.—SALT.

DIVISIONS.	COMMISSIONERS', DEPUTY AND ASSISTANT COMMISSIONERS' ESTABLISHMENTS.		CIRCLE, FACTORY, AND DISTILLERY ESTABLISHMENTS.		DISTRICTS.	ABKARI ESTABLISH- MENTS IN THE COLLEC- TORATES.	
	Clerks.	Servants.	Clerks and Engine Driver.	Servants.		Clerks.	Peons.
Board's office ... ..	61	30	...	...	Gaujām ... ..	9	...
Office of the Deputy Commissioner, Northern Division ... ..	7	9	...	...	Vizagapatam ... ..	19	25
Office of the Deputy Commissioner, Central Division ... ..	8	9	...	...	Godavari ... ..	14	5
Office of the Deputy Commissioner, Southern Division ... ..	8	9	...	...	Kistna ... ..	18	6
Office of the Deputy Commissioner of Abkari. Waltair Sub-Division ... ..	...	4	...	...	Nellore ... ..	10	3
Cocanada do. ... ..	7	6	39	566	Cuddapah ... ..	8	...
Masulipatam do. ... ..	6	6	34	426	Anantapur ... ..	11	...
Nellore do. ... ..	5	6	16	339	Bellary ... ..	10	...
Chingleput do. ... ..	6	6	25	395	Karnool ... ..	11	...
Cuddalore do. ... ..	7	6	33	422	Chingleput ... ..	8	...
Negapatam do. ... ..	5	6	18	427	North Arcot ... ..	13	...
Tinnevely do. ... ..	7	6	21	490	South Arcot ... ..	11	...
Arcot do. ... ..	5	6	30	437	Tanjore ... ..	14	...
Bellary do. ... ..	5	6	29	488	Trichinopoly ... ..	9	...
Trichinopoly do. ... ..	5	6	22	491	Madura ... ..	9	...
Calicut do. ... ..	6	6	30	749	Tinnevely ... ..	10	...
Lump sanction for fish-curing yards ... ..	...	...	...	287	Coinabatore ... ..	13	...
Do. for distilleries ... ..	...	...	4	93	Nilgiris ... ..	1	...
Do. for saltpetre refineries ... ..	...	...	...	51	Salem ... ..	10	...
Excise Inspector for Railways ... ..	...	...	1	18	South Canara ... ..	13	...
Total ...	155	133	324	6,109	Malabar ... ..	22	27
					Guntur ... ..	10	...
					Madras District ... ..	4	1
					Ramnād ... ..	13	9
					Chittoor ... ..	9	...
Total ...					Total ...	279	76

9.—CUSTOMS.

	Northern Customs Circle.	Central Customs Circle No. I.	Central Customs Circle No. II.	Southern Customs Circle.	Western Customs Circle.	Total.
Inspector ... ..	1	1	1	1	1	5
Assistant Inspector ... ..	3	3	1	2	3	12
Sub-Inspector ... ..	8	12	7	7	15	49
Total ...	12	16	9	10	19	66
Clerk (40) ... ..	...	...	...	1	...	1
Do. (30) ... ..	2	1	1	2	3	9
Do. (25) ... ..	3	3	2	2	5	15
Do. (20) ... ..	11	13	7	5	18	54
Do. (15) ... ..	7	14	3	7	14	45
Do. (14) ... ..	...	1	...	...	...	1
Do. (12) ... ..	...	5	...	...	...	5
Do. (10) ... ..	2	2	...	...	...	4
Total ...	25	39	13	17	40	134
Tally clerks (12) ... ..	15	3	5	8	6	37
Servants—						
Jamadar (12) ... ..	...	3	...	1	1	5
Daffadar (10) ... ..	1	4	...	...	...	5
Do. (9) ... ..	...	7	...	...	...	7
Peons (8) ... ..	11	24	9	12	30	86
Do. (7) ... ..	44	103	23	23	66	259
Total ...	56	141	32	36	97	362
Grand Total ...	108	199	59	71	162	599



10.—ASSESSED TAXES															
						Tahsildar.	Inspector (Rs. 40).	Clerks.						Servants.	
								40	35	30	25	20	15	7	8
Vizagapatam	...	...	...	...	...	...	...	...	...	...	...	...	...	(a) 2	...
Godāvari	...	...	...	...	...	...	...	...	...	(b) 1	...	(c) 3	...	1	...
Kistna	...	...	...	...	...	...	...	1	...	...	...	(d) 5	...	...	...
Guntūr	...	...	...	...	...	...	...	...	...	(e) 1	...	(f) 5	...	...	...
Nellore	...	...	...	...	...	...	...	...	...	...	...	(g) 1	...	1	...
Cuddapah	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Bellary	...	...	...	...	...	...	...	...	...	(b) 1	...	...	...	...	...
Chingleput	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
North Arcot	...	...	...	...	...	...	...	...	...	...	...	1	...	(a) 3	...
South Arcot	...	...	...	...	...	...	...	...	...	1	...	(h) 4	...	(a) 1	...
Tanjore	...	...	...	...	...	...	...	...	1	...	...	4	...	...	...
Trichinopoly	...	...	...	...	...	...	...	...	...	...	...	(i) 3	...	1	...
Madura	...	...	...	...	...	...	1	...	...	(j) 2	...	(j) 2	...	2	...
Rāmnād	...	...	...	...	...	1	...	1	...	(k) 2	...	(l) 7	...	2	1
Tinnevely	...	...	...	...	...	...	...	...	1	...	...	3	...	(a) 1	...
Coimbatore	...	...	...	...	...	...	...	...	...	(b) 1	...	(a) 2	...	...	...
The Nilgiris	...	...	...	...	...	...	...	...	...	(b) 1	...	2	...	...	...
Salem	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...
Malabar	...	...	...	...	...	...	...	...	...	(b) 1	...	(g) 1	...	...	...
Total						1	1	1	...	5	10	44	...	14	1

- (a) For six months only.
- (b) For two months only.
- (c) One of these is for six months only and another for four months.
- (d) Two of these are for four months only.
- (e) For eight months only.
- (f) Two of these are for six months only and two for four months.
- (g) For four months only.
- (h) Two of these are for six months only.
- (i) One of these is for six months only.
- (j) One of these is for four months only.
- (k) One of these is for twelve months temporarily.
- (l) Two of these are for six months and one for four months



12.—REGISTRATION.						
Districts.	District Charges.					
	Officers.		District Registrars' Establishments.		Sub-Registrars' Establishment.	
	Registrars.	Sub-Registrars.	Clerks.	Servants.	Clerks.	Servants.
Ganjām ... ..	1	15	10	6	27	26
Gōdūvari-Vizagapatam .. ..	1	30	19	7	57	60
Kistna ... ..	1	23	12	6	63	44
Guntūr-Nellore ... ..	1	34	17	6	53	68
Cuddapah-Kurnool .. ..	1	23	14	6	26	45
Bellary .. ..	1	22	12	6	23	42
Madras-Chingleput .. ..	(a) 4	19	25	9	44	36
North Arcot ... ..	1	31	18	7	67	60
South Arcot ... ..	1	32	16	6	96	58
Tanjore .. ..	1	36	17	6	129	68
Tinnevely .. ..	1	34	18	6	118	66
Madura .. ..	1	51	20	6	174	106
Trichinopoly .. ..	1	27	16	6	75	52
Coimbatore-Nilgiris .. ..	1	29	18	6	78	54
Salem .. ..	1	19	13	6	33	37
South Canara .. ..	1	18	11	6	30	34
Malabar ... ..	2	66	34	12	253	129
Total ...	(b) 21	(c) 509	290	113	1,346	985

(a) Includes the Inspector of Registration offices, the Personal Assistant to the Inspector-General of Registration and the Assistant Registrar of Joint Stock Companies.  
(b) Excludes one for the district of Rāmnaid which is not yet constituted.  
(c) Excludes 60 Probationary Sub-Registrars.

CIVIL AND SESSIONS COURTS—MOFUSSIL, CIVIL AND SESSIONS COURTS.

19-A.—LAW AND JUSTICE—COURTS OF LAW.

DISTRICTS.	District and Sessions Judges.										Subordinate Judges.										Munsifs.				Government Agent's Establishment.				Process-serving Establishment.											
	Establishment.					Establishment.					Establishment.					Establishment.					Munsifs.				District and Sessions Courts.				Sub-Judges' Courts.				Munsifs' Courts.				Revenue Courts.			
	Officers.	Official Receivers.	Saristhars.	Clerks.	Servants.	Officers.	Saristhars.	Clerks.	Servants.	Officers.	Saristhars.	Clerks.	Servants.	Officers.	Saristhars.	Clerks.	Servants.	Peons.	Amins.	Peons.	Peons.	Amins.	Peons.	Amins.	Peons.	Amins.	Peons.	Amins.	Peons.	Amins.	Peons.	Amins.	Peons.	Amins.	Peons.	Amins.	Peons.	Amins.	Peons.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	
Ganjām	1	...	1	11	7	...	...	...	...	4	29	12	11	24	...	...	...	...	...	...	...	4	56	149	...	5	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Vizagapatam	1	...	1	15	8	...	...	...	...	6	40	18	9	19	...	...	...	...	...	...	...	5	49	152	...	9	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Godāvāri	1	1	1	12	7	1	...	10	4	4	35	12	4	2	...	...	...	...	...	...	...	2	39	132	1	6	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Guntūr ...	1	...	1	14	7	...	...	...	...	5	42	15	...	...	...	...	...	...	...	...	...	4	55	174	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Krishna ...	1	1	1	17	8	2	2	21	8	9	69	27	...	...	...	...	...	...	...	...	...	6	87	288	1	9	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Nellore ...	1	...	1	14	7	...	...	...	...	3	27	9	...	...	...	...	...	...	...	...	...	2	29	115	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Cuddāpah	1	1	1	14	7	...	...	...	...	4	31	12	...	...	...	...	...	...	...	...	...	3	89	121	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Anantapur	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Bellary ...	1	...	1	14	7	...	...	...	...	3	22	9	...	...	...	...	...	...	...	...	...	3	35	129	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Karnool	1	...	1	13	7	...	...	...	...	3	21	9	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Chittoor	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Chingleput	1	1	1	12	7	...	...	...	...	4	32	12	...	...	...	...	...	...	...	...	...	3	25	93	...	4	...	...	...	...	...	...	...	...	...	...	...	...	...	...
North Arcot	1	1	1	15	7	1	1	7	5	9	75	27	...	...	...	...	...	...	...	...	...	8	92	317	3	12	...	...	...	...	...	...	...	...	...	...	...	...	...	...
South Arcot	1	1	1	14	8	...	...	...	...	9	80	27	...	...	...	...	...	...	...	...	...	7	67	277	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Tanjore	1	1	1	19	9	4	4	39	16	11	86	33	...	...	...	...	...	...	...	...	...	6	71	237	4	6	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Trichinopoly	1	1	1	15	9	1	1	9	4	6	53	18	...	...	...	...	...	...	...	...	...	4	46	196	...	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Madura	1	1	1	15	7	1	1	10	4	5	42	15	...	...	...	...	...	...	...	...	...	3	28	178	6	17	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Rāmnād	1	...	1	15	7	1	1	10	4	5	40	15	...	...	...	...	...	...	...	...	...	5	53	283	20	42	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Tinnevely	1	1	1	16	8	2	2	20	8	6	48	18	...	...	...	...	...	...	...	...	...	3	25	130	11	11	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Coimbatore	1	...	1	15	8	2	2	18	8	4	44	13	...	...	...	...	...	...	...	...	...	4	32	180	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Nilgiris, The	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Salem ...	1	...	1	15	7	...	...	...	...	4	34	12	...	...	...	...	...	...	...	...	...	2	12	64	6	8	...	...	...	...	...	...	...	...	...	...	...	...	...	...
South Canara	1	...	1	12	8	...	...	...	...	6	41	18	...	...	...	...	...	...	...	...	...	5	42	158	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Malabar	2	...	2	33	15	3	3	...	...	20	157	61	...	...	...	...	...	...	...	...	...	16	131	489	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total	22	(a) 11	22	320	165	18	18	174	73	130	1,048	392	24	45	80	507	1,634	7	2	132	503	98	1,045	3,980	62	134	...	...	...	...	...	...	...	...	...	...	...	...	...	

(a) Includes two official receivers newly sanctioned.



19-B.—LAW AND JUSTICE—JAILS.														
DISTRICTS.	SUPERINTENDENTS.			JAILORS, DEPUTY AND ASSISTANT JAILORS AND JAIL CLERKS.			MEDICAL ESTABLISHMENT.		WARDEN ESTABLISHMENT.			MENIAL AND OTHER ESTABLISHMENT.	Clerical, Educational and Mechanical Establishment.	
	Central Jails.	District Jails.	Subsidiary Jails.	Central Jails.	District Jails.	Subsidiary Jails.	Central Jails.	District Jails.	Central Jails.	District Jails.	Subsidiary Jails.	Central Jails (Matrons).	Central Jail.	District Jail.
anjām ...	...	..	1	...	3	1	...	1	...	* 21	23	...	...	...
zagapatam ...	1	...	1	6	...	2	2	...	* 59	..	33	...	...	...
dāvāri ...	1	...	...	6	...	...	† 3	...	* 70	...	7	1	(a) 1	...
stna ...	...	...	...	...	...	...	...	...	...	...	6	...	...	...
ntār ...	...	...	...	...	...	...	...	...	...	...	3	...	...	...
shore ...	...	...	...	...	...	1	...	...	...	...	14	...	...	...
ddapah ...	...	...	...	...	...	1	...	...	...	...	3	...	...	...
antapur ...	...	...	...	...	...	...	...	...	...	...	2	...	...	...
llary ...	1	...	...	6	...	...	† 3	...	* 56	...	2	...	...	...
rnool ...	...	...	...	...	...	...	...	...	...	...	4	...	...	...
ingleput ...	...	...	...	...	...	2	...	...	...	...	2	...	...	...
orth Arcot ...	1	...	...	6	...	...	† 3	...	* 85	...	4	1	(a) 1	...
uttoor ...	...	...	...	...	...	1	...	...	...	...	8	...	...	...
uth Arcot ...	...	1	...	...	4	...	...	1	...	* 28	6	...	...	...
anjore ...	...	1	...	...	4	...	...	1	...	* 22	5	...	...	7
ichinopoly ...	1	...	...	6	...	1	† 3	...	* 70	...	4	...	...	...
adura ...	...	...	...	...	4	...	...	1	...	* 32	4	...	...	...
imnād ...	...	...	...	...	...	...	...	...	...	...	9	...	...	...
innevelly ...	...	1	...	...	4	...	...	1	...	* 28	4	...	...	...
simbatore ...	1	...	...	8	...	...	† 3	...	* 80	...	5	...	...	...
ilgiris ...	...	...	...	...	...	...	...	...	...	...	2	...	...	...
dem ...	1	...	...	6	...	...	2	...	* 57	...	4	...	...	...
uth Canara ...	...	...	...	...	...	1	...	...	...	...	8	...	...	...
alabar ...	1	...	...	6	...	1	† 3	...	* 71	...	13	1	(a) 3	...
Total ...	8	3	2	(b) 50	19	11	22	5	548	131	175	3	5	(c) 7

\* Excludes supernumerary and temporary warders.

† Includes one compounder.

(a) Teachers (temporary).

(b) Excludes two probationary Deputy Jailors on Rs. 50.

(c) Includes one Agricultural Instructor (Temporary).

DISTRICT EXECUTIVE FORCE.																										
DISTRICTS.	Officers.			Police Force.			Office Establishment.				Special Police charged for to parties.		Police Training Schools.							Hospital charges.				Hackney Carriage Establishment.		Village Police.
	Superintendents.	Assistant Superintendents and Deputy Superintendents.	Inspectors.	Sub-Inspectors.	European Sergeants.	Head Constables.	Constables.	Managers.	Accountants.	Clerks and typists.	Mutlis and servants.	Head Constables.	Constables.	Sub-Inspectors.	Assistant Drill instructors.	Instructors and boys.	Police boys and orderlies.	Clerks.	Servants including mounds and peons.	Military Assistant Surgeon and Apothecary.	Sub-Assistant Surgeons.	Compounders.	Head Constables.	Constables.		
Ganjām	1	3	13	57	2	134	1,048	1	1	10	3	...	...	8	...	...	...	...	...	1	...	2	...	...	...	
Vizagapatam	1	3	15	68	3	165	1,326	1	1	10	3	...	...	8	...	7	...	...	...	...	...	1	...	...	...	
Godāvari	1	3	12	27	4	128	1,150	1	1	14	2	...	...	...	...	...	...	...	...	...	...	1	...	...	...	
Kistna	1	2	10	59	2	131	1,033	1	1	14	2	...	...	...	...	...	...	...	...	...	...	1	...	...	...	
Guntūr	1	2	9	52	2	111	929	1	1	14	2	...	...	...	...	...	...	...	...	...	...	...	...	...	45	
Nellore	1	2	11	62	2	130	979	1	1	14	2	...	...	...	...	...	...	...	...	...	...	1	...	...	28	
Cuddapah	1	2	9	50	2	105	800	1	1	15	2	...	...	...	...	...	...	...	...	...	...	...	...	...	348	
Anantapur	1	2	9	51	1	105	769	1	1	14	2	...	...	6	...	3	...	...	...	...	...	1	...	...	190	
Bellary	1	2	10	51	4	120	951	1	1	14	2	...	...	...	...	...	...	...	...	...	...	...	...	...	95	
Kurnool	1	3	10	51	3	114	1,009	1	1	16	3	...	...	...	...	...	...	...	...	...	...	...	...	...	139	
Machilās	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Chingleput	1	1	10	45	6	130	988	1	1	12	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
North Arcot	1	2	9	54	3	140	1,083	1	1	14	2	...	...	9	...	8	...	...	...	...	...	1	...	...	44	
Chittoor	1	2	9	47	2	110	931	1	1	14	2	...	...	...	...	...	...	...	...	...	...	1	...	...	118	
South Arcot	1	2	8	45	3	111	929	1	1	14	2	...	...	...	...	...	...	...	...	...	...	1	...	...	69	
Tanjore	1	2	11	53	4	130	1,214	1	1	14	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Tychoinopoly	1	2	10	52	5	133	1,063	1	1	14	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Madura	1	2	9	62	6	131	1,028	1	1	14	2	...	...	...	...	...	...	...	...	...	...	...	...	...	40	
Rāmnād	1	2	9	42	2	105	865	1	1	14	2	...	...	...	...	...	...	...	...	...	...	...	...	...	22	
Tinnevely	1	3	10	51	8	133	1,313	1	1	17	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Coimbatore	1	2	10	56	3	139	1,134	1	1	14	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Nilgiris	1	1	8	14	6	41	333	1	1	7	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Salem	1	2	11	61	3	130	1,001	1	1	14	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
South Canara	1	1	7	40	3	81	610	1	1	12	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Malabar, North	1	1	6	22	3	59	525	1	1	12	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Do. South	1	3	9	41	9	125	1,098	1	1	16	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Jeypore	1	2	7	36	1	79	498	1	1	13	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Undistributed	8	22	35	17	18	...	...	2	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Total	34	76	281	1,296	110	3,020	24,608	28	28	382	52	4	23	31	37	5	25	6	7	2	18	10	18	29	1,155	

Districts.		INSPECTION.										GOVERNMENT COLLEGES.									
		Officers.				Superintendents of Elementary Schools.	Establishment.				General.										
		Inspectors and Inspectresses.	Assistant Inspectors and Assistant Inspectresses.	Sub-Assistant Inspectors and Inspectresses including Probationers.	4		5	Inspectors and Inspectresses.		Assistant Inspectors and Assistant Inspectresses.		Sub-Assistant Inspectors and Assistant Inspectresses.		Elementary School Supervisors.		Principals.	Professors, Lecturers, and Assistant Lecturers.	Masters and Teachers.	Clerks.	Librarians.	Servants.
								Clerks.	Servants.	Clerks.	Servants.	Clerks.	Servants.	Clerks.	Servants.						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19			
Coorg	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Ganjam	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Vizagapatam	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Godavari	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Kistna	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Guntur	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Nellore	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Chidambaram	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Anantapur	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Bellary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Kurnool	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Madras	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Chingleput	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
North Arcot	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Chittoor	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
South Arcot	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Tanjore	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Trichinopoly	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Madura	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Ramanad	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Tinnevely	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Coimbatore	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Nilgiris	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Salem	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
South Canara	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Malabar	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Bangalore	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...





23.—ECCLESIASTICAL.																
DISTRICTS.										CHURCH OF ENGLAND.						
										Officers.					Establishment.	
										Bishop.	Domestic Chaplains.	Secretary and Registrar.	Chaplains.	Clergymen other than Chaplains.	Clerks.	Servants.
Ganjam	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Vizagapatam	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...
Godavari	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...
Kistna	...	...	...	...	...	...	...	...	...	...	...	...	2	...	...	...
Guntur	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Nellore	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...
Cuddapah	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Anantapur	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Bellary	...	...	...	...	...	...	...	...	...	...	1	...	...	1	...	...
Kurnool	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Madras	...	...	...	...	...	...	...	...	1	1	1	6	2	5	4	...
Chingleput	...	...	...	...	...	...	...	...	...	...	...	1	1	2	...	...
North Arcot	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...
South Arcot	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Tanjore	...	...	...	...	...	...	...	...	...	...	...	...	2	...	...	...
Trichinopoly	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...
Madurai	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...
Tinnevely	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...
Coimbatore	...	...	...	...	...	...	...	...	...	...	...	1	1	...	...	...
Nilgiris	...	...	...	...	...	...	...	...	...	...	...	3	1	5	1	...
Salem	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...
South Canara	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Malabar	...	...	...	...	...	...	...	...	...	...	...	1	...	1	...	...
Bangalore	...	...	...	...	...	...	...	...	...	...	...	3	1	2	...	...
Travancore	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total										1	1	1	27	14	16	5

\* Includes 7 undistributed.





24.—MEDICAL.																
DISTRICTS.	MEDICAL ESTABLISHMENT.							SANITATION AND VACCINATION.			MEDICAL SCHOOLS.					
	Mufassal District Medical and Sanitary Officers.	Uncovenanted Medical Officers or Civil Surgeons.	Assistant Surgeons.	Military Assistant Surgeons.	Sub-Assistant Surgeons.	Clerks.	Servants.	Vaccination.			Superintendents.	Assistant Superintendents.	Instructors.	Clerks.	Servants.	
								Deputy Inspectors of Vaccination.	Vaccinators.	Servants.						
Ganjām ... ..	1	...	1	1	...	...	...	6	15	6	...	...	...	...	...	...
Visagapatam ... ..	1	1	1	...	...	3	2	6	3	6	1	1	4	1	...	...
Godavari ... ..	1	1	1	...	...	...	...	5	6	5	...	...	...	...	...	...
Kistna ... ..	1	...	1	...	...	...	...	3	...	3	...	...	...	...	...	...
Guntur ... ..	1	...	1	...	...	...	...	3	...	3	...	...	...	...	...	...
Nellore ... ..	1	...	1	...	...	...	...	3	...	3	...	...	...	...	...	...
Kurnool ... ..	1	...	1	...	...	...	...	2	...	2	...	...	...	...	...	...
Bellary ... ..	1	...	1	...	...	...	...	2	...	2	...	...	...	...	...	...
Anantapur ... ..	1	...	1	...	...	...	...	2	...	2	...	...	...	...	...	...
Cuddapah ... ..	1	...	1	...	...	...	...	3	...	3	...	...	...	...	...	...
Chingleput ... ..	1	...	1	...	...	...	...	(a) 8	...	3	...	...	...	...	...	...
North Arcot ... ..	1	...	1	...	...	...	...	4	...	4	...	...	...	...	...	...
Chittoor ... ..	...	1	1	...	...	...	...	2	...	2	...	...	...	...	...	...
South Arcot ... ..	1	...	1	...	...	...	...	5	...	5	...	...	...	...	...	...
Salem ... ..	1	...	1	...	...	...	...	3	...	3	...	...	...	...	...	...
Trichinopoly ... ..	1	...	1	...	...	...	...	3	...	3	...	...	...	...	...	...
Tanjore ... ..	1	1	1	...	...	...	...	4	...	4	1	1	5	1	...	...
Madura ... ..	1	...	1	1	...	...	...	3	...	3	...	...	...	...	...	...
Tinnevely ... ..	1	...	1	...	...	...	...	3	...	3	...	...	...	...	...	...
Coinbatore ... ..	1	...	1	...	...	...	...	4	...	4	...	...	...	...	...	...
The Nilgiris ... ..	2	1	...	2	...	...	1	1	...	1	...	...	...	...	...	...
Malabar ... ..	2	1	1	1	...	...	...	4	...	4	...	...	...	...	...	...
South Canara ... ..	1	...	1	...	...	...	...	3	...	3	...	...	...	...	...	...
Ramnád ... ..	...	1	1	...	...	...	...	3	...	3	...	...	...	...	...	...
Madras (Rāyapuram) ... ..	...	...	...	...	...	...	...	...	...	...	1	1	8	2	...	...
Total ... ..	24	7	23	5	...	3	3	85	24	80	3	3	17	4	1	...

(a) Includes 5 Deputy Inspectors attached to King Institute, Guindy.

30.—STATIONERY AND PRINTING.															
DISTRICTS.										GOVERNMENT PRESSES.					
										Collectorate Presses.				Jail Press.	
										Compositors and Foremen.	Apprentices.	Pressmen.	Muchi.	Compositors, Foremen and Instructors.	Attenders.
Ganjām	...	...	...	...	...	...	...	6	2	2	...	...	...		
Vizagapatam	...	...	...	...	...	...	...	5	2	2	...	...	...		
Gōdāvari	...	...	...	...	...	...	...	5	2	1	...	...	...		
Kistna	...	...	...	...	...	...	...	6	2	4	...	...	...		
Guntūr	...	...	...	...	...	...	...	6	2	2	1	...	...		
Nellore	...	...	...	...	...	...	...	5	2	2	...	...	...		
Cuddapah	...	...	...	...	...	...	...	5	2	1	...	...	...		
Anantapur	...	...	...	...	...	...	...	6	2	2	...	...	...		
Bellary	...	...	...	...	...	...	...	6	2	3	...	...	...		
Kurnool	...	...	...	...	...	...	...	6	2	1	...	...	...		
Chingleput	...	...	...	...	...	...	...	...	...	...	...	...	...		
North Arcot	...	...	...	...	...	...	...	...	...	...	...	2	1		
Chittoor	...	...	...	...	...	...	...	5	2	2	1	...	...		
South Arcot	...	...	...	...	...	...	...	6	2	2	...	...	...		
Tanjore	...	...	...	...	...	...	...	10	2	3	...	...	...		
Trichinopoly	...	...	...	...	...	...	...	5	2	1	...	...	...		
Madura	...	...	...	...	...	...	...	6	2	2	...	...	...		
Tinnevelly	...	...	...	...	...	...	...	6	2	2	...	...	...		
Coimbatore	...	...	...	...	...	...	...	...	...	...	...	2	1		
Salem	...	...	...	...	...	...	...	5	2	1	...	...	...		
South Canara	...	...	...	...	...	...	...	6	2	2	...	...	...		
Malabar	...	...	...	...	...	...	...	9	2	2	...	5	...		
Total								114	38	37	2	9	2		

45.—CIVIL WORKS—IN CHARGE OF PUBLIC WORKS OFFICERS.																				
ENGINEER ESTABLISHMENT—PERMANENT.																				
DIVISIONS.	Superintending Engineers.				Executive Engineers' establishment.															
					Ordinary.							Petty.				Medical establishment.		Divisional Account establishment.		
	Officers.	Establishment			Executive Engineers.	Assistant Engineers.	Upper Subordinates.	Lower Subordinates.	Establishment			Storekeepers.	Superintendents.	Maistries.	Clerks.	Servants.	Sub-Assistant Surgeon.		Servants.	Accountants.
		Clerks.	Tracers.	Servants.					Tracers.	Clerks.	Servants.									
Superintending Engineer, I Circle ...	1	10	2	9			3	7												
Ganjām ...					1	2	7	4		16	5		3				24			1
Vizagapatam ...					1	2	14	5		12	5						16			1
Gōdāvari Conservancy ...					1	1	8	12		9	7						19			1
Do. Eastern ...					1	5	4	13		14	20		35	4			13			1
Do. Northern ...					1		9	4		20	4	1					11			1
T.R.S., I Circle ...					1		1													
Superintending Engineer, II Circle ...	1	9	2	9		1	2	7												
Gōdāvari, Western ...					1	1	7	20		18	7		23				22			1
Kistna, Central ...					1	1	4	6		14	4	1	4		1	6				1
Do. Eastern ...					1		4	22		15	3		18		1	10				1
Do. Western ...					1	2	8	17		15	5		22			21				1
Guntūr ...					1		5	2		6	4					9				1
Superintending Engineer, III Circle.	1	13	2	10		1	2	10												
Belhary ...					1		9	4		11	5					15				1
Gudāspah ...					1		13	7		13	5					16				1
Kurnool ...					1		14	12		16	7		4			20				1
T.R.S., III Circle ...					1	1	8	9	2	4	3					15				
Superintending Engineer, IV Circle.	1	9	2	10			2	9												
Coimbatore ...					1	3	9	5		19	5					15				1
Salem ...					1		4	3		12	4					15				1
West Coast ...					1	1	9	4		16	6					18				1
T.R.S., IV Circle ...					1		5	9	2	3	3					6				
Goorg ...					1		5													
Superintending Engineer, V Circle ...	1	9	2	9		1	3	5												
Chingleput ...					1		12	6		18	7		26		4	26				1
Mogul Project ...					1	2	3													
Nellore ...					1		7	13		14	5					15				1
Presidency, North ...					1		6	2		7	2					4				1
Do. South ...					1	1	3	2		5	2					5				
Public Works Stores ...										6	5					12				1
Do. Workshops ...								3		8	4	1				3				1
Superintending Engineer, VI Circle	1	9	2	10		1	2	8												
Madura ...					1	2	4	12		15	5		2			12	1	1		1
Madura Drainage ...					1	1														
Madura Special ...					1	1	9	3												
Tinnevely ...					1		6	11		13	5					17				1
Trichinopoly ...					1		9	9		10	4		4			13				1
T.R.S., VI Circle ...					1	1	6	10	2	6	3					6				
Superintending Engineer, VII Circle.	1	8	(b)3	10			4	8												
Cauvery ...					1	1	10	9		16	6		1			20				1
North Arcot ...					1		8	16		10	5					18				1
South Arcot ...					1	1	9	10		17	8					22				1
Vannar ...					1		11	6		15	6		1			17				1
Toludur Project ...					1	1	3													
T.R.S., VII Circle ...					1	1	4	10	2	8	3					6				
Office of Chief Engineer, Madras.					2		12	10												
Sanitary Engineer's Office ...	1				1	1	4	3												
Reserve ...					5	4	(a)29	8		7						3				
Total ...	8	67	15	67	45	(b)1	317	365	8	408	173	3	143	4	6	479	1	1		28

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## BOMBAY—REVENUE AND RECEIPTS.

## DETAILED ACCOUNT NO. IXA.—FO

	BUDGET ESTIMATE, 1914-15					REVISED		
	Siud Circle.	Northern Circle.	Central Circle.	Southern Circle.	Total	Siud Circle.	Northern Circle.	C
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
(a) Timber . . . . .	1,000	1,38,000	2,000	10,50,000	11,91,000	500	1,16,000	1
(b) Firewood and charcoal . . . . .	8,000	11,000	12,000	2,25,000	2,56,000	7,000	12,000	1
(c) Bamboos . . . . .	...	...	...	1,000	1,000	...	...	...
(d) Sandalwood . . . . .	...	...	...	50,000	50,000	...	...	...
(e) Grass and other minor produce . . . . .	1,000	1,000	50,000	...	52,000	1,500	8,000	1,1
<b>TOTAL</b>	<b>10,000</b>	<b>150,000</b>	<b>64,000</b>	<b>13,26,000</b>	<b>15,50,000</b>	<b>9,000</b>	<b>1,36,000</b>	<b>1,30</b>

## DETAILED ACCOUNT NO. IXB.—FORE

At . . . . .	81,000	11,97,010	2,50,000	2,04,000	17,22,000	56,000	13,87,000	2,91
Li . . . . .	2,35,000	7,000	70,000	82,000	3,94,000	2,45,000	5,000	80
... . . . .	45,000	30,000	15,000	45,000	90,000	...	18,000	12
... . . . .	42,000	40,000	3,15,000	70,000	5,00,000	41,000	37,000	3,46
... . . . .	...	30,000	35,000	61,000	1,65,000	31,000	21,000	33
<b>TOTAL</b>	<b>4,03,000</b>	<b>13,04,000</b>	<b>7,15,000</b>	<b>4,62,000</b>	<b>28,84,000</b>	<b>4,09,000</b>	<b>14,09,000</b>	<b>7,61,0</b>

## DETAILED ACCOUNT NO. IXC.—FOREST

General Import Duty and Confiscated . . . . .	200	1,000	2,000	800	4,000	200	800	2,000
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## DETAILED ACCOUNT NO. IXD.—FOREST—Rever

Other forest products	...	...	7,500	...	5,500	..	..	5
Other forest products	...	1,470	20	10	150	...	1,980	...
Other forest products	...	1,470	5,520	10	7,000	...	1,980	51

## DETAILED ACCOUNT NO. IXE.—FOREST

... . . . .	1,000	2,000	2,500	9,000	800	1,000	38
... . . . .	...	...	...	...	...	...	...
<b>TOTAL</b>	<b>20,530</b>	<b>33,490</b>	<b>29,100</b>	<b>1,05,000</b>	<b>21,800</b>	<b>22,320</b>	<b>36,900</b>

COMPTROLLER—

Cott

Court and Military Stores

Courts of Justice and other fermented Liquors

Criminal

Crown Prosec

Cultivators, in

Curator, Governm

Currency department

Customs

Debt, Reduction or avoidance

Deposits, Unclaimed

Deputy Collectors, Ordinary

Deputy Tahsildars

Diet and road-money to prosecutors and

Dietary charges for prisoners

## REGISTRATION.

	Budget Estimate, 1914-15.	Revised Estimate, 1913-14	Budget Estimate, 1913-14	Accounts, 1912-13
... . . . .	Rs.	Rs.	Rs.	Rs.
... . . . .	18,000	7,80,000	7,87,000	7,50,850
... . . . .	1,00,000	20,000	19,000	20,246
... . . . .	2,73,000	...	14,000	11,383
... . . . .	9,56,000	40,000	...	...
... . . . .	7,74,000	...	8,00,000	7,82,479
... . . . .	29,000	...	...	...
... . . . .	3,79,000	...	...	...
... . . . .	7,000	...	...	...
... . . . .	10,75,000	...	...	...
... . . . .	20,000	...	...	...
<b>TOTAL</b>	<b>84,46,000</b>	<b>88,74,000</b>	<b>8,000</b>	<b>8,603</b>
			<b>1,000</b>	<b>33</b>
			<b>5,000</b>	<b>2,747</b>

